

Project 11665

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission Office of Consumer Advocates Office of Small Business Advocate C. Annette Martin Met-Ed Industrial Users Group, et al Donald Ellenberger v. FirstEnergy Pennsylvania Electric Company)	)	
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	)	
	)	
	)	R-2024-3047068
	)	C-2024-3048327
	)	C-2024-3048411
	)	C-2024-3048409
	)	C-2024-3048673
	)	C-2024-3048783
	)	
	)	

Direct Testimony of Brian C. Andrews

I. INTRODUCTION AND SUMMARY

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,
Chesterfield, MO 63017.

Q WHAT IS YOUR OCCUPATION?

A I am a consultant in the field of public utility regulation and a Principal with the firm of
Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A This information is included in Exhibit__(BCA-1).

1 **Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?**

2 A I am appearing on behalf of the Met-Ed Industrial Users Group ("MEIUG"), the Penelec
3 Industrial Customer Alliance ("PICA"), and the West Penn Power Industrial Intervenors
4 ("WPPII") (collectively, the "Large User Groups" or "LUG").

5 **Q WHAT IS THE SUBJECT MATTER OF YOUR TESTIMONY?**

6 A My testimony addresses FirstEnergy Pennsylvania Electric Company's ("FE PA" or
7 "Company") Class Cost of Service Study ("CCOSS"), revenue allocation, and rate
8 design. My silence on any issue should not be construed as an endorsement.

9 **Q ARE YOU SPONSORING ANY EXHIBITS?**

10 A Yes, I am sponsoring Exhibit__(BCA-1) through Exhibit__(BCA-8).

11 **Q PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

12 A My conclusions and recommendations are as follows:

- 13 1. FE PA's CCOSS for Met-Ed, Penelec, and Penn Power were conducted using
14 reasonable classification and allocation methodologies and should be approved as
15 the basis for revenue allocation and rate design in this proceeding. The CCOSS
16 for West Penn has an allocation error.
- 17 2. FE PA's West Penn CCOSS inappropriately allocates significant Primary
18 distribution costs to Subtransmission customers. The error is the result of including
19 subtransmission loads in the Non-Coincident Peak ("NCP") allocator calculation.
- 20 3. I present a corrected CCOSS for West Penn in my Exhibit__(BCA-2). This
21 corrected CCOSS should be approved by the Pennsylvania Public Utility
22 Commission ("Commission").
- 23 4. FE PA's proposal to only make a 10% move towards cost of service in setting
24 revenue targets for each class should be rejected, as it results in continued
25 significant inter-class subsidies and does not make enough movement for all
26 classes towards their cost to serve.
- 27 5. The Commission should order greater movement towards cost of service and
28 subsidy reduction in this proceeding, with the goal to have fully cost-based rates by
29 the time the district consolidation is complete.

6. I recommend that a 50% movement towards cost-based rates be approved in this proceeding. The revenue targets for each district, based on FE PA's proposed revenue requirements, are provided in Exhibit__(BCA-4) through Exhibit__(BCA-7). This 50% movement towards cost of service still recognizes gradualism and does not impose an unreasonable increase on any single FE PA rate class.

7. If the Commission reduces FE PA's revenue increase request in this proceeding, it can be applied proportionally to LUG's proposed revenue allocations. For example, if the Commission were to approve a rate increase for FE PA that is 50% less than what has been proposed, then all of the LUG's recommended rate increases would need to be reduced by 50%.

II. COST OF SERVICE

Q PLEASE EXPLAIN THE BASIC STEPS FOR ESTABLISHMENT OF FAIR AND REASONABLE RATES.

A The ratemaking process has three steps. First, we must determine the utility's total revenue requirement and whether an increase or decrease in revenues is necessary. Second, we must determine how the revenues are to be distributed among the various customer classes or schedules. A determination of how many dollars of revenue should be produced by each class is essential to obtaining the appropriate level of rates. This is called "revenue allocation" or "revenue spread." Finally, individual tariffs must be designed to produce the required amount of revenues from each class of service and to send efficient price signals to customers.

The guiding principle at each step is cost of service. In the first step – determining revenue requirements – it is widely agreed that the utility is entitled to a revenue increase only to the extent that its actual overall cost of service has increased. If current rate levels exceed the revenue requirement, a rate reduction is required. In short, rate revenues should equal a utility's actual cost of service. The same principle should apply in the last two steps. Each customer class should, to the extent practicable, produce revenues equal to the cost of serving that particular class. On

some occasions, this may require a rate increase for some customer classes and a rate decrease for others. The standard tool for determining whether a class requires a rate increase or decrease is a CCOSS, which shows the rate of return for each class of service. Ideally, rate levels should be modified so that each customer class provides approximately the same rate of return.

Finally, in designing and modifying individual tariffs, the goal is to base the rate design on the cost of service, so that each customer's rate tracks, to the extent practicable, the utility's cost of providing that service to the customers on the tariff.

Q WHAT IS THE BASIC PURPOSE OF A CCOSS?

A The basic purpose of a CCOSS is an empirical determination of the cost of serving the various classes of customers.

After determining the overall cost of service or revenue requirement, a cost of service study is used to ascertain the cost of serving each of the various customer classes (i.e., a cost of service study shows how each customer class contributes to the total system cost). For example, when a class produces the same rate of return as the total system, it is returning to the utility revenues sufficient to cover the costs incurred in serving it (including a reasonable authorized return on investment). If a class produces a below-average rate of return, it may be concluded that the revenues are insufficient to cover all relevant costs. On the other hand, if a class produces a rate of return above the average, it is paying revenues sufficient to cover the cost attributable to it and, in addition, is paying part of the cost attributable to other classes who produce a below-average rate of return. The cost of service study is important because it shows the class revenue requirement as well as the rate of return under current and any proposed rates.

1 As a measurement or estimation tool, the cost of service study is not the step
2 in which other factors, such as gradualism, rate moderation, or continuity, should be
3 considered or allowed to influence the results. Those types of considerations are taken
4 up, subsequently, in the revenue allocation and rate design steps.

5 **Q PLEASE COMMENT ON THE PROPER FUNDAMENTALS OF A CCROSS.**

6 A In all CCOSs, certain fundamental concepts should be recognized. Of primary
7 importance among these concepts is the functionalization of costs as well as the
8 classification of the nature of these costs as to whether they vary with the quantity of
9 energy consumed, the demand placed upon the system, or the number of customers
10 being served. Stated another way, functionalization is the classification and
11 arrangement of costs according to major functions, such as production, transmission,
12 and distribution.

13 Fixed costs are those costs which tend to remain constant over the short run
14 irrespective of changes in output and are generally considered to be demand-related.
15 Fixed costs include those costs which are a function of the size of the investment in
16 utility facilities, and those costs necessary to keep the facilities "on-line." Variable
17 costs, on the other hand, are those costs which tend to vary with output and are
18 generally considered to be commodity-related. Customer-related costs are those
19 which are closely related to the number of customers served, rather than the quantity
20 of energy consumed or the peak demands placed upon the system. An understanding
21 of these concepts is essential to development of class cost of service studies, as well
22 as appropriate rate design.

1 **Q WHY DOES DELIVERY VOLTAGE IMPACT FE PA'S COST OF SERVICE FOR**
2 **CUSTOMERS?**

3 A Delivery voltage impacts cost of service due to line losses and the distribution
4 equipment needed to deliver power from the voltage level used to transport power from
5 the generation resource to the voltage at the customer meter. The difference in voltage
6 between generation and meter impacts the amount of generation and transmission
7 capacity needed to supply the customer's power demands at the meter and the amount
8 of production energy costs (i.e., fuel and purchased energy) incurred to deliver a
9 kilowatthour ("kWh") of energy to the customer meter. Also, delivery voltage
10 differentials can impact FE PA's cost of distribution equipment necessary to step down
11 the voltage to the delivery voltage at the meter.

12 FE PA must have adequate capacity in order to deliver a kilowatt ("kW") and
13 kWh from the generation resource to the customer meter. The amount of capacity and
14 energy needed to deliver the kW and kWh at the customer meter depends on the losses
15 that are experienced between the generation resource and the customer meter.

16 For the Metropolitan Edison ("Met-Ed") district, FE PA estimates that for a
17 transmission level delivery service customer, it incurs losses of 2.1%¹ in delivering
18 power to a customer meter served at a transmission delivery voltage. This means that
19 it must procure 1.021 kW in order to deliver 1 kW to a transmission delivery voltage
20 meter. Similarly, FE PA Met-Ed estimates losses of 3.74% and 7.18% for primary and
21 secondary delivery service voltage.²

22 In each instance, FE PA must incur the cost of more demand and energy at the
23 generation resource in order to deliver the power to the customer at the meter.

¹See Exhibit__(BCA-8) which provides FE PA's loss factors as contained in FE's workpaper titled, FE PA WP (Allocators) – Demand Study.xlsx.

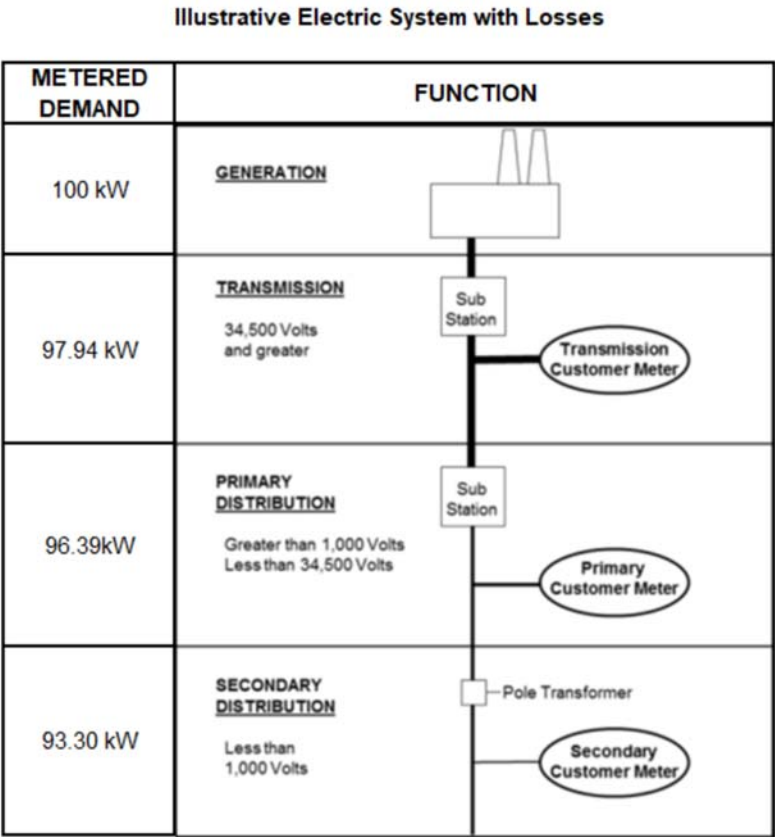
²*Id.*

1 Additionally, FE PA's cost of distribution equipment also varies depending on
2 the delivery service voltage. FE PA's primary and secondary distribution equipment is
3 not used to provide service to transmission level customers, as these transmission
4 customers take power off of FE PA's transmission system without use of its primary
5 and secondary distribution infrastructure. Similarly, primary customers receive service
6 from FE PA without the use of its secondary distribution equipment.

7 **Q CAN YOU SHOW GRAPHICALLY HOW THESE COSTS ARE INCURRED BY FE PA**
8 **IN PROVIDING SERVICE TO CUSTOMERS BASED ON ITS DELIVERY SERVICE**
9 **VOLTAGE?**

10 **A Yes. The losses and the typical distribution equipment are shown graphically below in**
11 **Figure 1.**

Figure 1



1 As shown in Figure 1, a transmission level service customer must buy enough
2 capacity and energy at generation level in order to compensate its Electric Generation
3 Supplier ("EGS") for line losses incurred between the generation resource and the
4 customer meter. Importantly, for FE PA's rates, the customers must compensate
5 FE PA for its distribution equipment cost used to provide service to the customer at the
6 service voltage.

7 The cost distinction by delivery service level includes the amount of losses
8 realized between the generation resource and the customer meter, and the amount of
9 distribution equipment needed to deliver and convert the power from the voltages in
10 the generation and transmission systems down to the delivery voltage at the meter from
11 which the customer takes service. As such, customers that take service at transmission
12 level voltage use little to no distribution equipment from FE PA. Further, primary level
13 customers must compensate FE PA for its transmission level delivery equipment, and
14 also compensate FE PA for its distribution equipment needed to step down voltage
15 from the transmission level down to the primary level. Finally, secondary customers
16 must compensate FE PA for all transmission level equipment used to provide service,
17 compensate FE PA for the primary distribution equipment needed to step voltage down
18 from the transmission to the primary level, and also compensate FE PA for the
19 distribution equipment needed to step the voltage down from the primary level down to
20 the secondary level.

1 Q WHY IS THIS DISTINCTION BETWEEN PRIMARY AND SECONDARY LEVEL
2 IMPORTANT ESPECIALLY FOR LARGE COMMERCIAL AND INDUSTRIAL
3 CUSTOMERS?

4 A Since most Large Commercial and Industrial customers take service at higher delivery
5 voltage and energy is a primary component of their total electric power costs, the costs
6 caused by line losses and the delivery equipment must be recognized in allocating
7 costs and designing rates so as to prevent unjust intra-class cost subsidies. This
8 process will also allow for the creation of true cost-based prices that send accurate
9 price signals that incent these companies to modify consumption and manage energy
10 costs.

11 **III. REVIEW OF FE PA'S**
12 **COST OF SERVICE STUDY**

13 Q HAVE YOU REVIEWED FE PA'S CCROSS?

14 A Yes. I have reviewed FE PA's cost of service study that was submitted as part of FE PA
15 witness Tim Lyons' Direct Testimony in this case as Exhibit TSL-1. There has been a
16 separate CCROSS provided for each of the four districts.

17 Q HOW HAS FE PA CLASSIFIED DISTRIBUTION PLANT COSTS?

18 A Distribution plant costs have been classified as either demand-related or
19 customer-related. For Accounts 364-368, the classification was split between demand-
20 and customer-related with the use of a minimum-size method.³

³FE PA Statement No. 7, pp. 16-17.

1 **Q WHAT IS A MINIMUM DISTRIBUTION SYSTEM (“MDS”) STUDY?**

2 **A** An MDS Study is a method used in cost of service studies to classify distribution facility
3 costs between customer-related and demand-related costs. The MDS Study results in
4 a portion of some distribution facility costs being allocated on a customer basis and
5 some being allocated on a demand basis.

6 The concept behind an MDS Study is that even if a customer never used any
7 electricity the utility would still need to have a certain level of distribution facility capacity
8 in place to serve that customer if they did decide to use the service. This “minimum
9 system” portion of a utility’s distribution facilities includes local distribution poles, lines,
10 transformers, meters, and service drops -- the basic infrastructure needed to make
11 service available.

12 The MDS Study estimates the cost of this minimum system, classifies that
13 portion of distribution facility costs as customer-related and then allocates that amount
14 to customer classes in the CCOSS based on the number of customers in each class.
15 Essentially, it ensures that each customer contributes to the cost of maintaining the
16 basic infrastructure needed to provide them with service, regardless of their actual
17 usage.

18 It’s important to note that the MDS Study only covers a portion of total
19 distribution facility costs. Costs associated with additional distribution facility capacity
20 beyond the minimum system, which are driven by the actual usage of different
21 customer classes, are typically allocated using demand-based methods.

22 As with any allocation method, the goal of the MDS Study is to ensure that costs
23 are distributed in a fair and equitable manner, reflecting the cost-causation principle,
24 i.e., costs are allocated to those who cause them to be incurred.

1 **Q CAN YOU BRIEFLY EXPLAIN WHY IT MAKES SENSE TO ALLOCATE A PORTION**
2 **OF DISTRIBUTION FACILITY COSTS ON THE BASIS OF THE NUMBER OF**
3 **CUSTOMERS?**

4 A The distribution system is sized not only to accommodate demand requirements but
5 also to simply connect each customer to the system. This minimum customer
6 connection cost is irrespective of the size of the customer. The connection equipment
7 necessary is above and beyond the service drop to a customer's premises because
8 there must be an infrastructure to which the service drop can be connected. The fact
9 that a utility must install certain distribution equipment, at a minimum size to meet safety
10 standards, leads to the conclusion that some portion of distribution costs vary by the
11 number of customers on the system, not peak demand. As such, I support FE PA's
12 classification of Account 364-368 plant costs based on an MDS Study.

13 **Q HOW HAS FE PA ALLOCATED DISTRIBUTION PLANT COSTS?**

14 A Mr. Lyons recommends use of an NCP to allocate the demand-related portions of
15 distribution plant. This is consistent with design objectives to meet peak demand
16 requirements at each level of the electric distribution system. For Met-Ed, Penelec,
17 and Penn Power, the demands are based on loads existing at the primary voltage level.
18 For West Penn, the allocator is based on loads at the subtransmission level.

19 **Q WHAT IS NCP?**

20 A NCP refers to the highest level of electric demand that occurs at different times for each
21 rate class within FE PA's system, rather than the peak demand of the entire system
22 occurring at the same time. NCP is the appropriate basis for the allocation of

1 demand-related distribution equipment, as the delivery system must be sized to meet
2 the peak demands of each customer.

3 **Q HAVE YOU DISCOVERED ANY ISSUES WITH FE PA'S NCP ALLOCATOR?**

4 A Yes. For the West Penn rate district, the NCP allocator is based on loads at the
5 subtransmission level. This is an issue, because West Penn is the only district that
6 serves customers on the subtransmission level. The NCP allocator is used to allocate
7 all subtransmission plant, and Primary distribution Accounts 361 and 362 (primary
8 system substations). The use of an NCP allocator based on subtransmission demands
9 to allocate primary system costs is inappropriate and must be corrected. Because
10 customers that take service at the subtransmission system do not use primary
11 distribution system equipment, those customers should not be allocated any primary
12 system costs.

13 **Q WHY IS THIS ONLY AN ISSUE IN WEST PENN?**

14 A The other three rate districts do not have any subtransmission customers and the NCP
15 for those districts was calculated only using demands that would exist on the primary
16 voltage level. For West Penn, the only district with subtransmission customers, the
17 NCP allocator is based on demands at the subtransmission voltage level. Since the
18 same NCP allocator is used to allocate both subtransmission plant and the primary
19 voltage substations, it is only an issue for West Penn.

20 **Q WHAT IS THE IMPACT OF THIS ERROR?**

21 A As proposed by FE PA, the NCP allocator would have the GP/TP class receiving a
22 17.4% allocation of primary substation costs, and, similarly, Rate 46 would receive a

1 4.8% allocation of those costs. GP/TP has very little load on the primary system and
2 Rate 46 has none. Inspection of the Company's allocator workpaper shows that
3 GP/TP's load at the primary voltage level is only 2.8% of the total and Rate 46
4 contributes 0% as all customers on Rate 46 take service at the subtransmission level.

5 Hence, FE PA's erroneous NCP allocator assigns significant amounts of
6 primary distribution cost to GP/TP and Rate 46 classes, but these rate classes are
7 largely served at delivery voltage above primary. Therefore, these primary distribution
8 costs are not incurred to serve the majority of load on these rate classes.

9 **Q CAN THIS ISSUE BE CORRECTED?**

10 A Yes. For West Penn, there will need to be two separate NCP allocators, one for the
11 allocation of subtransmission plant and a second for the allocation of primary plant.

12 **Q HAVE YOU UPDATED FE PA'S CCROSS FOR WEST PENN TO INCLUDE**
13 **SEPARATE NCP ALLOCATORS FOR SUBTRANSMISSION AND PRIMARY**
14 **DISTRIBUTION COSTS?**

15 A Yes. I present this corrected CCROSS as my Exhibit__(BCA-2). I modified FE PA's
16 CCROSS workpaper that supports Mr. Lyons' exhibits to have a new primary voltage
17 NCP allocator to replace the single NCP allocator that was used by Mr. Lyons. The
18 corrected allocators are presented on page 151 of Exhibit__(BCA-2). This version of
19 the West Penn CCROSS will be the basis of my revenue allocation recommendations
20 that I will make later in this testimony and it should be approved by the Commission.

1 **Q HAVE YOU UPDATED FE PA'S REVENUE ALLOCATION AND RATE DESIGN FOR**
2 **WEST PENN TO CORRECT THE NCP ERROR?**

3 A Yes. In Exhibit__(BCA-3), I present the revenue allocation, rate design, and bill
4 impacts, similar to those that FE PA would have proposed had it not included this error.
5 The revenue targets in this exhibit are based on FE PA's proposed 10% move towards
6 Equalized Rates of Return ("EROR").

7 **Q IS THE COMPANY'S COST OF SERVICE STUDY REASONABLE TO USE AS A**
8 **BASIS FOR REVENUE ALLOCATION AND RATE DESIGN IN THIS CASE?**

9 A I am supportive of FE PA's CCROSS for Met-Ed, Penelec, and Penn Power. The
10 demands have been adjusted for losses and the equipment has been allocated based
11 on voltage level. Overall, these three cost of service studies are reasonable and should
12 be used as the basis for revenue allocation and rate design in this case. For West
13 Penn, due to the NCP allocator error, FE PA's West Penn CCROSS is flawed and should
14 not be used. Instead, I recommend the Commission adopt my corrected West Penn
15 CCROSS as presented as Exhibit__(BCA-2).

16 **IV. REVENUE ALLOCATION**

17 **Q HAS FE PA USED THE RESULTS OF ITS CLASS COST OF SERVICE STUDIES TO**
18 **ALLOCATE THE REVENUE REQUIREMENT TO EACH CUSTOMER CLASS?**

19 A In part, yes. To set class revenue targets, the starting point was identifying base rate
20 changes needed to equalize Rates of Return ("ROR") across all rate classes. Rate
21 classes with RORs below the system ROR required higher rate increases, moderated
22 by bill continuity concerns. FE PA's proposed revenue targets include a 10%
23 movement toward the system ROR, as shown in FE PA Exhibit TSL-2. The Exhibit

1 outlines three approaches for setting revenue targets: (1) full movement to system
2 ROR; (2) uniform revenue increase; and (3) partial movement to system ROR, which
3 is the Company's proposal. Full movement to system ROR would significantly increase
4 rates for some classes, impacting bill continuity. A uniform increase would maintain bill
5 continuity but not address fairness and gradualism. The Company's proposal attempts
6 to balance fairness and bill continuity with a 10% movement toward the system ROR.⁴

7 **Q DO YOU AGREE WITH FE PA'S REVENUE ALLOCATION?**

8 A No. A 10% move towards cost-based rates does not adequately move the various
9 customer classes closer to their costs to serve, reduce subsidies, or bring the under
10 earning classes close enough to the system ROR. It also significantly punishes the
11 classes that provide RORs far greater than the system ROR and should actually
12 receive rate decreases based on the CCROSS results. Importantly, the Commonwealth
13 Court has explained: "However, while permitted, gradualism is but one of many factors
14 to be considered and weighed by the Commission in determining rate designs, and
15 principles of gradualism cannot be allowed to trump all other valid ratemaking concerns
16 and do not justify allowing one class of customers to subsidize the cost of service for
17 another class of customers over an extended period of time."⁵

18 **Q PLEASE ELABORATE ON THE ROLE OF SUBSIDIES IN REVENUE ALLOCATION.**

19 A A subsidy is paid to a class that does not cover its cost of service. If a class' ROR is
20 less than the system ROR, then it receives a subsidy from the classes that have RORs
21 greater than the system average. With the upcoming consolidation of rate districts,
22 which according to the merger settlement agreement will occur over three rate cases

⁴FE PA Statement No. 7 at page 22.

⁵*Lloyd v. Pa. PUC*, 904 A.2d 1010, 1020 (Pa. Cmwlth. 2006)

1 starting January 1, 2025, or after 10 years, it is important to begin the movement
2 towards cost-based rates now, so that when the consolidation is finally implemented,
3 customers pay rates that are based on their cost to serve. The 10% movement towards
4 cost-based rates is too small a movement, yielding significant subsidies.

5 **Q WHAT ARE THE RESULTING SUBSIDIES IN THE MET-ED DISTRICT UNDER**
6 **FE PA'S REVENUE ALLOCATION PROPOSAL?**

7 A Table 1 below shows the subsidies in the Met-Ed district. As can be seen, both the
8 Residential and General Service Small ("GSS") classes are receiving significant
9 subsidies under FE PA's proposed revenue allocation. The GSS class only receives
10 36% of the increase necessary to bring it to cost of service. Similarly, the Residential
11 class only receives about 84% of the increase that is needed to bring the class to its
12 cost of service. Rate TP should receive a rate decrease, yet it is getting an increase,
13 resulting in TP customers providing a significant subsidy to the other classes. For GP,
14 the class would receive an increase over twice the increase needed to bring the class
15 to its cost to serve.

TABLE 1 First Energy Pennsylvania Met-Ed <u>CCOSS Subsidies by Rate Schedule</u>			
Description	Base Rate Revenue Increase for Cost of Service	First Energy Target Revenue Increase	Subsidy
Residential - R	\$ 121,667	\$ 102,277	\$ 19,390
General Service Volunteer - GSV	\$ (225)	\$ 123	\$ (348)
General Service Small - GSS	\$ 16,258	\$ 5,973	\$ 10,285
General Service Medium - GSM	\$ (4,219)	\$ 14,163	\$ (18,382)
General Service Large - GSL	\$ 5	\$ 2,723	\$ (2,718)
General Service Primary - GP	\$ 2,937	\$ 7,037	\$ (4,100)
Transmission Power - TP	\$ (2,066)	\$ 1,737	\$ (3,803)
Borderline Service - BRD	\$ 79	\$ 19	\$ 60
Municipal Service - MS	\$ (46)	\$ 36	\$ (82)
Outdoor Lighting - POL	\$ 362	\$ 202	\$ 160
<u>Street Lighting - STLT</u>	<u>\$ 1,335</u>	<u>\$ 1,798</u>	<u>\$ (463)</u>
Total Company	\$ 136,088	\$ 136,088	\$ -

Source: Exhibit TSL-2, Page 3

1 **Q WHAT ARE THE RESULTING SUBSIDIES IN THE PENELEC DISTRICT UNDER**
2 **FE PA'S REVENUE ALLOCATION PROPOSAL?**

3 A Table 2 shows the subsidies in the Penelec district. As can be seen, the Residential,
4 GSS, and Street Lighting classes are receiving significant subsidies under FE PA's
5 proposed revenue allocation. The GSS class only receives 28% of the increase
6 necessary to bring it to cost of service. Similarly, the Residential class only receives
7 about 89% of the increase that is needed to bring the class to its cost of service. Rates
8 GSM and GSL should each receive a rate decrease, yet are getting increases, resulting
9 in GSM and GSL customers providing a significant subsidy to the other classes. For
10 GP, the class would receive an increase over 1.5x the increased needed to bring the
11 class to its cost to serve. Similarly, TP would receive an increase nearly 2.5x what is
12 necessary to bring the class to its cost to serve.

TABLE 2 First Energy Pennsylvania Penelec <u>CCOSS Subsidies by Rate Schedule</u>			
Description	Base Rate Revenue Increase for Cost of Service	First Energy Target Revenue Increase	Subsidy
Residential - R	\$ 97,322	\$ 86,803	\$ 10,519
General Service Volunteer - GSV	\$ (242)	\$ 210	\$ (453)
General Service Small - GSS	\$ 25,012	\$ 6,947	\$ 18,065
General Service Medium - GSM	\$ (9,161)	\$ 16,180	\$ (25,340)
General Service Large - GSL	\$ (3,917)	\$ 3,671	\$ (7,588)
General Service Primary - GP	\$ 3,204	\$ 4,901	\$ (1,697)
Transmission Power - TP	\$ 899	\$ 2,241	\$ (1,342)
Borderline Service - BRD	\$ 121	\$ 16	\$ 105
All-Electric SCH Rate - H	\$ (270)	\$ 172	\$ (443)
Outdoor Lighting - POL	\$ 97	\$ 773	\$ (676)
Street Lighting - STLT	\$ 11,755	\$ 2,905	\$ 8,850
Total Company	\$ 124,819	\$ 124,819	\$ -
Source: Exhibit TSL-2, Page 3			

- 1 Q WHAT ARE THE RESULTING SUBSIDIES IN THE PENN POWER DISTRICT
- 2 UNDER FE PA'S REVENUE ALLOCATION PROPOSAL?
- 3 A Table 3 shows the subsidies in the Penn Power district. The subsidies are not as
- 4 significant as the other districts, but exist nonetheless.

TABLE 3

**First Energy Pennsylvania Penn Power
CCOSS Subsidies by Rate Schedule**

Description	Base Rate Revenue Increase for Cost of Service	First Energy Target Revenue Increase	Subsidy
Residential - R	\$ 42,140	\$ 40,869	\$ 1,270
General Service Volunteer - GSV	\$ (15)	\$ 37	\$ (52)
General Service Small - GSS	\$ 4,544	\$ 2,447	\$ 2,097
General Service Medium - GSM	\$ 5,276	\$ 5,621	\$ (345)
General Service Large - GSL	\$ (334)	\$ 1,501	\$ (1,835)
General Service Primary - GP	\$ 3,228	\$ 1,942	\$ 1,286
Transmission Power - TP	\$ (2,268)	\$ 841	\$ (3,109)
Public or NPO Rate - PNP	\$ 30	\$ 34	\$ (4)
Outdoor Lighting - POL	\$ 275	\$ 244	\$ 31
Street Lighting - STLT	\$ 1,159	\$ 498	\$ 661
Total Company	\$ 54,035	\$ 54,035	\$ -

Source: Exhibit TSL-2, Page 3

1 **Q WHAT ARE THE RESULTING SUBSIDIES IN THE WEST PENN DISTRICT UNDER**
2 **FE PA'S REVENUE ALLOCATION PROPOSAL?**

3 A Table 4 shows the subsidies in the West Penn district, as corrected in my
4 Exhibit__(BCA-1) and Exhibit__(BCA-2). As can be seen, there are subsidies within
5 the West Penn district, with the Residential, GSS, and Street Lighting classes receiving
6 significant subsidies.

TABLE 4

**First Energy Pennsylvania West Penn
CCOSS Subsidies by Rate Schedule**

Description	Corrected Base Rate Revenue Increase for Cost of Service	Corrected First Energy Target Revenue Increase	Subsidy
Residential - R	\$ 127,872	\$ 122,899	\$ 4,973
General Service Volunteer - GSV	\$ (200)	\$ 268	\$ (469)
General Service Small - GSS	\$ 23,029	\$ 7,494	\$ 15,535
General Service Medium - GSM	\$ 10,940	\$ 21,061	\$ (10,121)
General Service Large - GSL	\$ (1,441)	\$ 7,526	\$ (8,967)
General Power/Transmission - GP/TP	\$ 309	\$ 4,212	\$ (3,903)
Primary Power Sch. 44 - PP44	\$ (7)	\$ 11	\$ (18)
Primary Power Sch. 46 - PP46	\$ (387)	\$ 985	\$ (1,372)
Outdoor Lighting - POL	\$ (1,008)	\$ 1,431	\$ (2,439)
Street Lighting - STLT	\$ 9,750	\$ 3,126	\$ 6,624
Penn. State University - PSU	\$ 575	\$ 419	\$ 155
Total Company	\$ 169,431	\$ 169,431	\$ -

Source: Exhibit__ (BCA-3)

1 **Q WHAT IS YOUR REVENUE ALLOCATION PROPOSAL?**

2 A With the consolidation of the four districts that will occur over the next 10 years, I believe
3 it is important to make a greater movement towards cost-based rates now. FE PA's
4 10% proposal is inadequate. Customers should pay rates based on the cost of serving
5 them. By the time the consolidation is complete, the rates should be at cost of service.
6 As such, I recommend a 50% movement towards cost-based rates now. I also propose
7 that no class should receive a base rate increase greater than 2.0x the system average
8 increase. In order to achieve this goal, the remaining subsidized classes, or any class
9 that would receive a base rate decrease or slight increase under the unmitigated 50%

1 proposal, would receive a portion of the revenue requirement to make up the difference.
2 I provide my resulting revenue targets for each district in Exhibit__(BCA-4) through
3 Exhibit__(BCA-7). Exhibit__(BCA-4) is for the Met-Ed district. Exhibit__(BCA-5) is for
4 Penelec. Exhibit__(BCA-6) is for Penn Power and Exhibit__(BCA-7) is for West Penn.

5 **Q PLEASE DISCUSS YOUR REVENUE ALLOCATION PROPOSAL FOR MET-ED.**

6 A With a 50% movement to EROR, the GSS and BRD Rate Schedules would receive a
7 base rate increase greater than 2.0x, and Rate Schedule MS would receive a very
8 slight base rate decrease. In order to avoid rate shock, I have applied gradualism to
9 this issue by shifting \$884 thousand out of GSS and \$20 thousand out of BRD. The
10 Residential class is the only other class that receives a subsidy, and, as such I have
11 shifted \$899 thousand into Rate Schedule R. Rate Schedule MS would have a very
12 slight rate decrease, so I shifted \$5 thousand into this class. My proposed summary of
13 rates, revenue summary, and revenue targets are provided in Exhibit__(BCA-4).
14 Table 5 shows the subsidies in the Met-Ed district under this proposal. As can be seen,
15 the subsidies would be significantly reduced. This proposal results in rates that are
16 much closer to the cost of providing service to FE PA's customers. The subsidies are
17 reduced from between 11% and 49%.

TABLE 5					
First Energy Pennsylvania Met-Ed 50% Movement to EROR with Gradualism <u>CCOSS Subsidies by Rate Schedule</u>					
Description	Base Rate Revenue Increase for Cost of Service	LUG Target Revenue Increase	Subsidy	Change in Subsidy from Company Allocation	Change in Subsidy from Company Allocation
Residential - R	\$ 121,667	\$ 111,794	\$ 9,873	\$ (9,517)	-49%
General Service Volunteer - GSV	\$ (225)	\$ (32)	\$ (193)	\$ 155	-44%
General Service Small - GSS	\$ 16,258	\$ 9,660	\$ 6,598	\$ (3,687)	-36%
General Service Medium - GSM	\$ (4,219)	\$ 5,993	\$ (10,212)	\$ 8,170	-44%
General Service Large - GSL	\$ 5	\$ 1,515	\$ (1,510)	\$ 1,208	-44%
General Service Primary - GP	\$ 2,937	\$ 5,215	\$ (2,278)	\$ 1,822	-44%
Transmission Power - TP	\$ (2,066)	\$ 47	\$ (2,113)	\$ 1,690	-44%
Borderline Service - BRD	\$ 79	\$ 26	\$ 53	\$ (7)	-11%
Municipal Service - MS	\$ (46)	\$ 5	\$ (50)	\$ 31	-38%
Outdoor Lighting - POL	\$ 362	\$ 273	\$ 89	\$ (71)	-44%
<u>Street Lighting - STLT</u>	<u>\$ 1,335</u>	<u>\$ 1,592</u>	<u>\$ (257)</u>	<u>\$ 206</u>	<u>-44%</u>
Total Company	\$ 136,088	\$ 136,088	\$ -	\$ -	

Source: Exhibit __ (BCA-4)

1 Q HOW DO THE RESULTING BASE RATE INCREASES COMPARE FOR MET-ED
2 UNDER FE PA'S PROPOSED REVENUE TARGETS AND THE REVENUE
3 TARGETS THAT YOU RECOMMEND ON BEHALF OF LUG?

4 A Table 6 below shows the percent increase under FE PA's proposal and LUG's. This
5 table also shows the relative base rate increase compared to the system average rate
6 increase. Given the level of subsidies that continue to exist, these resulting base rate
7 increases for all classes are reasonable.

TABLE 6					
First Energy Pennsylvania Met-Ed Base Rate Increase Comparison					
Description	First Energy Proposed Base Rate Increase	LUG Proposed Base Rate Increase	Difference	First Energy Relative Rate Increase	LUG Relative Rate Increase
Residential - R	29.0%	31.7%	2.7%	1.0	1.1
General Service Volunteer - GSV	29.0%	31.8%	2.7%	1.0	1.1
General Service Small - GSS	35.1%	56.8%	21.7%	1.2	2.0
General Service Medium - GSM	24.8%	10.5%	-14.3%	0.9	0.4
General Service Large - GSL	25.6%	14.2%	-11.3%	0.9	0.5
General Service Primary - GP	26.7%	19.8%	-6.9%	0.9	0.7
Transmission Power - TP	22.9%	0.6%	-22.2%	0.8	0.0
Borderline Service - BRD	43.2%	57.9%	14.7%	1.5	2.0
Municipal Service - MS	22.7%	3.0%	-19.7%	0.8	0.1
Outdoor Lighting - POL	31.2%	42.1%	11.0%	1.1	1.5
Street Lighting - STLT	27.6%	24.5%	-3.2%	1.0	0.9
Total Company	28.4%	28.4%	0%	1.0	1.0

Source: Exhibit__(BCA-4) and Exhibit TSL-2, Page 2

1 **Q PLEASE DISCUSS YOUR REVENUE ALLOCATION PROPOSAL FOR PENELEC.**

2 A With a 50% movement to EROR, Rate Schedules GSS, BRD, and STLT would have

3 increases greater than 2.0x the system average increase, and Rate Schedule H would

4 receive a rate decrease. Due to these issues, gradualism efforts are necessary.

5 Approximately \$8.155 million must be shifted out of GSS, BRD, and STLT in order to

6 bring the resulting rate increases down to the 2.0x threshold. I propose to shift

7 \$5.1 million out of GSS, \$55 thousand out of BRD, and \$3.0 million out of STLT. I

8 propose that \$4.0 million be shifted into Rate Schedule R, even though the Residential

9 class is the only remaining subsidized class, since their subsidy is not large enough to

10 absorb the entire \$8.155 million. Under an unmitigated increase, both Rate Schedules

11 GSM and GSL would receive almost no increase; therefore, I have shifted

12 \$3.310 million into GSM and \$0.695 million into GSL. Finally, I shifted \$150 thousand

13 into Rate Schedule H. Exhibit__(BCA-5) provides the summary of rates. Table 7 below

1 shows the resulting subsidies in the Penelec district. This proposal results in significant
2 subsidy reduction, yielding in revenue targets more closely aligned with the CCOSS.
3 With the exception of BRD, the subsidies are reduced from between 11% and 82%.

TABLE 7					
First Energy Pennsylvania Penelec 50% Movement to EROR with Gradualism <u>CCOSS Subsidies by Rate Schedule</u>					
Description	Base Rate Revenue Increase for Cost of Service	LUG Target Revenue Increase	Subsidy	Change in Subsidy from Company Allocation	Change in Subsidy from Company Allocation
Residential - R	\$ 97,322	\$ 95,478	\$ 1,844	\$ (8,675)	-82%
General Service Volunteer - GSV	\$ (242)	\$ 9	\$ (252)	\$ 201	-44%
General Service Small - GSS	\$ 25,012	\$ 9,876	\$ 15,136	\$ (2,929)	-16%
General Service Medium - GSM	\$ (9,161)	\$ 8,227	\$ (17,388)	\$ 7,952	-31%
General Service Large - GSL	\$ (3,917)	\$ 994	\$ (4,911)	\$ 2,678	-35%
General Service Primary - GP	\$ 3,204	\$ 4,147	\$ (943)	\$ 754	-44%
Transmission Power - TP	\$ 899	\$ 1,645	\$ (746)	\$ 597	-44%
Borderline Service - BRD	\$ 121	\$ 7	\$ 113	\$ 8	8%
All-Electric SCH Rate - H	\$ (270)	\$ 126	\$ (396)	\$ 47	-11%
Outdoor Lighting - POL	\$ 97	\$ 473	\$ (376)	\$ 300	-44%
Street Lighting - STLT	\$ 11,755	\$ 3,838	\$ 7,917	\$ (934)	-11%
Total Company	\$ 124,819	\$ 124,819	\$ -	\$ -	

Source: Exhibit__ (BCA-5)

4 **Q HOW DO THE RESULTING BASE RATE INCREASES COMPARE FOR PENELEC**
5 **UNDER FE PA'S PROPOSED REVENUE ALLOCATION AND THE REVENUE**
6 **ALLOCATION THAT YOU RECOMMEND ON BEHALF OF LUG?**

7 **A** Table 8 below shows the percent increase under FE PA's proposal and LUG's. This
8 table also shows the relative base rate increase compared to the system average rate
9 increase. Given the level of subsidies that continue to exist, these resulting base rate
10 increases for all classes are reasonable.

TABLE 8					
First Energy Pennsylvania Penelec Base Rate Increase Comparison					
Description	First Energy Proposed Base Rate Increase	LUG Proposed Base Rate Increase	Difference	First Energy Relative Rate Increase	LUG Relative Rate Increase
Residential - R	26.4%	28.9%	2.6%	1.0	1.1
General Service Volunteer - GSV	26.0%	28.9%	2.9%	1.0	1.1
General Service Small - GSS	36.6%	52.0%	15.4%	1.4	2.0
General Service Medium - GSM	22.2%	11.3%	-10.9%	0.9	0.4
General Service Large - GSL	21.2%	5.7%	-15.4%	0.8	0.2
General Service Primary - GP	25.1%	21.2%	-3.9%	1.0	0.8
Transmission Power - TP	24.4%	17.9%	-6.5%	0.9	0.7
Borderline Service - BRD	99.6%	46.4%	-53.2%	3.8	1.8
All-Electric SCH Rate - H	20.2%	14.7%	-5.5%	0.8	0.6
Outdoor Lighting - POL	23.7%	14.5%	-9.2%	0.9	0.6
Street Lighting - STLT	39.3%	52.0%	12.6%	1.5	2.0
Total Company	26.0%	26.0%	0%	1.0	1.0

Source: Exhibit__(BCA-5) and Exhibit TSL-2, Page 2

1 Q PLEASE DISCUSS YOUR REVENUE ALLOCATION PROPOSAL FOR PENN
2 POWER.

3 A With 50% movement to EROR in the Penn Power district, there are no classes that
4 would receive a base rate increase greater than 2.0x the system average. Therefore,
5 there are no additional gradualism efforts that must be conducted. Exhibit__(BCA-6)
6 provides the summary of rates, revenue summary and target revenues for the Penn
7 Power district under this proposal. Table 9 below shows the subsidies in the Penn
8 Power district. My proposal would provide for significant subsidy reduction, resulting
9 in revenue targets more closely aligned with the CCOS.

TABLE 9					
First Energy Pennsylvania Penn Power 50% Movement to EROR <u>CCOSS Subsidies by Rate Schedule</u>					
Description	Base Rate Revenue Increase for Cost of Service	LUG Target Revenue Increase	Subsidy	Change in Subsidy from Company Allocation	Change in Subsidy from Company Allocation
Residential - R	\$ 42,140	\$ 41,434	\$ 706	\$ (565)	-44%
General Service Volunteer - GSV	\$ (15)	\$ 14	\$ (29)	\$ 23	-44%
General Service Small - GSS	\$ 4,544	\$ 3,379	\$ 1,165	\$ (932)	-44%
General Service Medium - GSM	\$ 5,276	\$ 5,468	\$ (192)	\$ 153	-44%
General Service Large - GSL	\$ (334)	\$ 685	\$ (1,019)	\$ 816	-44%
General Service Primary - GP	\$ 3,228	\$ 2,513	\$ 714	\$ (572)	-44%
Transmission Power - TP	\$ (2,268)	\$ (541)	\$ (1,727)	\$ 1,382	-44%
Public or NPO Rate - PNP	\$ 30	\$ 32	\$ (2)	\$ 2	-44%
Outdoor Lighting - POL	\$ 275	\$ 258	\$ 17	\$ (14)	-44%
Street Lighting - STLT	\$ 1,159	\$ 792	\$ 367	\$ (294)	-44%
Total Company	\$ 54,035	\$ 54,035	\$ -	\$ -	

Source: Exhibit__ (BCA-6)

1 Q HOW DO THE BASE RATE INCREASES COMPARE FOR PENN POWER UNDER
2 FE PA'S PROPOSED REVENUE ALLOCATION AND THE REVENUE ALLOCATION
3 THAT YOU RECOMMEND ON BEHALF OF LUG?

4 A Table 10 below shows the percent increase under FE PA's proposal and LUG's. This
5 table also shows the relative base rate increase compared to the system average rate
6 increase. Given the level of subsidies that continue to exist, these resulting base rate
7 increases for all classes are reasonable.

TABLE 10					
First Energy Pennsylvania Penn Power <u>Base Rate Increase Comparison</u>					
Description	First Energy Proposed Base Rate Increase	LUG Proposed Base Rate Increase	Difference	First Energy Relative Rate Increase	LUG Relative Rate Increase
Residential - R	42.5%	43.0%	0.6%	1.0	1.0
General Service Volunteer - GSV	43.8%	44.5%	0.6%	1.0	1.1
General Service Small - GSS	46.8%	64.6%	17.8%	1.1	1.5
General Service Medium - GSM	42.1%	40.9%	-1.1%	1.0	1.0
General Service Large - GSL	37.3%	17.0%	-20.3%	0.9	0.4
General Service Primary - GP	45.7%	59.2%	13.5%	1.1	1.4
Transmission Power - TP	30.0%	-19.3%	-49.3%	0.7	-0.5
Public or NPO Rate - PNP	41.8%	39.9%	-2.0%	1.0	0.9
Outdoor Lighting - POL	42.9%	45.3%	2.4%	1.0	1.1
<u>Street Lighting - STLT</u>	<u>49.7%</u>	<u>78.9%</u>	<u>29.3%</u>	<u>1.2</u>	<u>1.9</u>
Total Company	42.3%	42.3%	0%	1.0	1.0

Source: Exhibit__(BCA-6) and Exhibit TSL-2, Page 2

1 Q PLEASE DISCUSS YOUR REVENUE ALLOCATION PROPOSAL FOR THE WEST
2 PENN DISTRICT.

3 A With a 50% movement to EROR, the GSS would receive an increase greater than 2.0x
4 the system average increase, therefore, gradualism must occur to protect GSS from
5 an unreasonable rate increase. In order to bring GSS to a 2.0x system average
6 increase, I have shifted \$3.0 million out of this class. The remaining subsidized classes
7 are R and STLT. These classes cannot absorb all \$3.0 million, or else the entire
8 subsidies would be removed. Therefore, I propose that Rate Schedule R receive \$2.0
9 million, and STLT receive \$0.5 million. This leaves \$0.5 million that must be provided
10 from other classes. I proposed that GSM provide \$0.33 million, GSL to provide \$99
11 thousand, GP/TP to provide \$59 thousand and 46 to provide \$12 thousand.
12 Exhibit__(BCA-7) provides the summary of rates, revenue summary and target
13 revenues for the West Penn district under this proposal. Table 11 below shows the
14 resulting subsidies in the West Penn district from this proposal. There would be

- 1 significant subsidy reduction, resulting in revenue targets more closely aligned with the
2 CCOSS. The subsidies are reduced from between 41% and 85%.

TABLE 11					
First Energy Pennsylvania West Penn 50% Movement to EROR with Gradualism <u>CCOSS Subsidies by Rate Schedule</u>					
Description	Base Rate Revenue Increase for Cost of Service	LUG Target Revenue Increase	Subsidy	Change in Subsidy from Company Allocation	Change in Subsidy from Company Allocation
Residential - R	\$ 127,872	\$ 127,109	\$ 763	\$ (4,210)	-85%
General Service Volunteer - GSV	\$ (200)	\$ 60	\$ (260)	\$ 208	-44%
General Service Small - GSS	\$ 23,029	\$ 11,398	\$ 11,631	\$ (3,904)	-25%
General Service Medium - GSM	\$ 10,940	\$ 16,892	\$ (5,952)	\$ 4,168	-41%
General Service Large - GSL	\$ (1,441)	\$ 3,639	\$ (5,081)	\$ 3,887	-43%
General Power/Transmission - GP/TP	\$ 309	\$ 2,536	\$ (2,227)	\$ 1,675	-43%
Primary Power Sch. 44 - PP44	\$ (7)	\$ 3	\$ (10)	\$ 8	-44%
Primary Power Sch. 46 - PP46	\$ (387)	\$ 387	\$ (775)	\$ 598	-44%
Outdoor Lighting - POL	\$ (1,008)	\$ 347	\$ (1,355)	\$ 1,084	-44%
Street Lighting - STLT	\$ 9,750	\$ 6,570	\$ 3,180	\$ (3,444)	-52%
Penn. State University - PSU	\$ 575	\$ 488	\$ 86	\$ (69)	-44%
Total Company	\$ 169,431	\$ 169,431	\$ 0	\$ 0	

Source: Exhibit__(BCA-7)

3 **Q HOW DO THE RESULTING BASE RATE INCREASES COMPARE FOR WEST**
4 **PENN UNDER YOUR CORRECTED VERSION OF FE PA'S PROPOSED REVENUE**
5 **ALLOCATION AND THE REVENUE ALLOCATION THAT YOU RECOMMEND ON**
6 **BEHALF OF LUG?**

7 **A** Table 12 below shows the percent increase under the corrected version of FE PA's
8 proposal and LUG's. This table also shows the relative base rate increase compared
9 to the system average rate increase. Given the level of subsidies that continue to exist,
10 these resulting base rate increases for all classes are reasonable.

TABLE 12					
First Energy Pennsylvania West Penn Base Rate Increase Comparison					
Description	First Energy Proposed Base Rate Increase	LUG Proposed Base Rate Increase	Difference	First Energy Relative Rate Increase	LUG Relative Rate Increase
Residential - R	39.7%	41.0%	1.3%	1.0	1.0
General Service Volunteer - GSV	38.0%	39.5%	1.4%	1.0	1.0
General Service Small - GSS	51.4%	78.1%	26.8%	1.3	2.0
General Service Medium - GSM	37.5%	30.1%	-7.4%	0.9	0.8
General Service Large - GSL	34.9%	16.9%	-18.0%	0.9	0.4
General Power/Transmission - GP/TP	35.8%	21.6%	-14.3%	0.9	0.5
Primary Power Sch. 44 - PP44	33.6%	9.8%	-23.8%	0.8	0.2
Primary Power Sch. 46 - PP46	34.2%	13.5%	-20.8%	0.9	0.3
Outdoor Lighting - POL	44.0%	66.8%	22.8%	1.1	1.7
Street Lighting - STLT	44.0%	66.8%	22.8%	1.1	1.7
Penn. State University - PSU	41.2%	48.0%	6.8%	1.0	1.2
Total Company	39.5%	39.5%	0%	1.0	1.0

Source: Exhibit__(BCA-3) and Exhibit__(BCA-7)

1 Q IF THE COMMISSION WERE TO APPROVE A RATE INCREASE LOWER THAN
2 PROPOSED BY FE PA, HOW COULD LUG'S PROPOSED RATE INCREASES BE
3 ADDRESSED?

4 A If the Commission were to approve a revenue requirement for FE PA less than what
5 has been proposed, LUG's proposed base rate increases shown in Tables 6, 8, 10
6 and 12 can be reduced proportionately. For example, if the Commission were to
7 approve a revenue requirement increase of 50% of what FE PA has requested, then
8 all of LUG's proposed class rate increases can be reduced by 50%.

9 Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

10 A Yes, it does, and I reserve the right to make any necessary adjustments to my
11 testimony based on the positions presented by other witnesses in this proceeding.

Project 11665

Qualifications of Brian C. Andrews

1 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,
3 Chesterfield, MO 63017.

4 **Q PLEASE STATE YOUR OCCUPATION.**

5 A I am a consultant in the field of public utility regulation and a Principal with the firm of
6 Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7 **Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL**
8 **EMPLOYMENT EXPERIENCE.**

9 A I received a Bachelor of Science Degree in Electrical Engineering from the
10 Washington University in St. Louis/University of Missouri - St. Louis Joint Engineering
11 Program. I have also received a Master of Science Degree in Applied Economics
12 from Georgia Southern University.

13 I have attended training seminars on multiple topics including class cost of
14 service, depreciation, power risk analysis, production cost modeling, cost-estimation
15 for transmission projects, transmission line routing, MISO load serving entity
16 fundamentals and more.

17 I am a member and a former President of the Society of Depreciation
18 Professionals. I have been awarded the designation of Certified Depreciation
19 Professional ("CDP") by the Society of Depreciation Professionals. I am also a
20 certified Engineer Intern in the State of Missouri.

1 As an Associate at BAI, and as a Senior Consultant, Consultant, Associate
2 Consultant and Assistant Engineer before that, I have been involved with several
3 regulated and competitive electric service issues. These have included book
4 depreciation, fuel and purchased power cost, transmission planning, transmission line
5 routing, resource planning including renewable portfolio standards compliance,
6 electric price forecasting, class cost of service, power procurement, and rate design.
7 This has involved use of power flow, production cost, cost of service, and various
8 other analyses and models to address these issues, utilizing, but not limited to,
9 various programs such as Strategist, RealTime, PSS/E, MatLab, R Studio, ArcGIS,
10 Excel, and the United States Department of Energy/Bonneville Power
11 Administration's Corona and Field Effects ("CAFÉ") Program. In addition, I have
12 received extensive training on the PLEXOS Integrated Energy Model and the
13 EnCompass Power Planning Software. I have provided testimony on many of these
14 issues before the Public Service Commissions in Arizona, Arkansas, California,
15 Colorado, Florida, Illinois, Indiana, Kansas, Kentucky, Louisiana, Michigan,
16 Minnesota, Missouri, Montana, New Mexico, Oklahoma, South Carolina, Texas, and
17 Washington DC.

18 BAI was formed in April 1995. BAI provides consulting services in the
19 economic, technical, accounting, and financial aspects of public utility rates and in the
20 acquisition of utility and energy services through RFPs and negotiations, in both
21 regulated and unregulated markets. Our clients include large industrial and
22 institutional customers, some utilities and, on occasion, state regulatory agencies.
23 We also prepare special studies and reports, forecasts, surveys and siting studies,
24 and present seminars on utility-related issues.

1 In general, we are engaged in energy and regulatory consulting, economic
2 analysis and contract negotiation. In addition to our main office in St. Louis, the firm
3 also has branch offices in Corpus Christi, Texas; Louisville, Kentucky and
4 Phoenix, Arizona.

Exhibit__(BCA-2)
Corrected Class Cost of Service Study (West Penn)
Witness: Brian C. Andrews
Page 1 of 160

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State													
COSS Summary		Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University													
		Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU													
Current Delivery Service Rates																										
Rate base	\$	2,094,173	\$	1,546,170	\$	2,107	\$	134,288	\$	236,064	\$	69,113	\$	30,279	\$	58	\$	5,223	\$	12,083	\$	1,705	\$	53,360	\$	5,428
Net operating income	\$	56,811	\$	32,478	\$	312	\$	(5,569)	\$	13,767	\$	8,447	\$	6,546	\$	70	\$	1,541	\$	29,500	\$	14,111	\$	(2,694)	\$	206
Rate of return		2.71%		2.10%		14.82%		-4.15%		5.83%		12.22%		21.62%		122.19%		29.50%		14.11%		-5.05%		3.80%		
Relative rate of return		100%		77%		546%		-153%		215%		451%		797%		4504%		1087%		520%		-186%		140%		
Revenues	\$	444,442	\$	311,197	\$	803	\$	15,104	\$	59,897	\$	23,903	\$	17,724	\$	116	\$	3,982	\$	4,404	\$	6,052	\$	1,260		
Test Period Usage (MWh)		19,398,975		7,237,022		18,944		210,899		3,335,031		2,072,278		5,177,975		71,780		1,012,145		23,561		21,689		217,652		
Revenue per MWh	\$	0.02	\$	0.04	\$	0.04	\$	0.07	\$	0.02	\$	0.01	\$	0.00	\$	0.00	\$	0.00	\$	0.19	\$	0.28	\$	0.01		
Revenues at Equalized Rates of Return																										
Rate of return		8.19%		8.19%		8.19%		8.19%		8.19%		8.19%		8.19%		8.19%		8.19%		8.19%		8.19%		8.19%		
Revenue required	\$	614,232	\$	449,278	\$	629	\$	38,434	\$	69,073	\$	20,623	\$	12,507	\$	28	\$	2,533	\$	3,520	\$	15,987	\$	1,620		
Revenue deficiency	\$	169,789	\$	138,081	\$	(174)	\$	23,330	\$	9,176	\$	(3,280)	\$	(5,217)	\$	(88)	\$	(1,449)	\$	(884)	\$	9,935	\$	361		
Percent increase required		38.2%		44.4%		-21.7%		154.5%		15.3%		-13.7%		-29.4%		-75.7%		-36.4%		-20.1%		164.2%		28.6%		
Test Period Usage (MWh)		19,398,975		7,237,022		18,944		210,899		3,335,031		2,072,278		5,177,975		71,780		1,012,145		23,561		21,689		217,652		
Revenue Required per MWh	\$	0.03	\$	0.06	\$	0.03	\$	0.18	\$	0.02	\$	0.01	\$	0.00	\$	0.00	\$	0.00	\$	0.15	\$	0.74	\$	0.01		
Revenue Deficiency per MWh	\$	0.01	\$	0.02	\$	(0.01)	\$	0.11	\$	0.00	\$	(0.00)	\$	(0.00)	\$	(0.00)	\$	(0.00)	\$	(0.04)	\$	0.46	\$	0.00		
Rate Class		Proposed Class ROR	Overall ROR																							
RS		2.10%	2.71%																							
GSV		14.82%	2.71%																							
GSS		-4.15%	2.71%																							
GSM		5.83%	2.71%																							
GSL		12.22%	2.71%																							
GP/TP		21.62%	2.71%																							
PP44		122.19%	2.71%																							
PP46		29.50%	2.71%																							
POL		14.11%	2.71%																							
STLT		-5.05%	2.71%																							
PSU		3.80%	2.71%																							

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West Penn Rate District COSS Summary		Total Company	Residential Service RS	Volunteer GSV	Small GSS	Medium GSM	Large GSL	/ Transmission GP/TP	Power Sch. 44 PP44	Power Sch. 46 PP46	Lighting POL	Service STLT	University PSU
Current Rate of Return		2.71%	2.10%	14.82%	-4.15%	5.83%	12.22%	21.62%	122.19%	29.50%	14.11%	-5.05%	3.80%
Proposed Rate of Return		8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	\$	614,232	\$ 449,278	\$ 629	\$ 38,434	\$ 69,073	\$ 20,623	\$ 12,507	\$ 28	\$ 2,533	\$ 3,520	\$ 15,987	\$ 1,620
Current Revenues		444,442	311,197	803	15,104	59,897	23,903	17,724	116	3,982	4,404	6,052	1,260
Difference	\$	169,789	\$ 138,081	\$ (174)	\$ 23,330	\$ 9,176	\$ (3,280)	\$ (5,217)	\$ (88)	\$ (1,449)	\$ (884)	\$ 9,935	\$ 361
% Difference		38.20%	44.37%	-21.68%	154.46%	15.32%	-13.72%	-29.43%	-75.74%	-36.39%	-20.08%	164.16%	28.62%
Derivation of Base Rate Revenues													
Current Total Revenues	\$	444,442	311,197	803	15,104	59,897	23,903	17,724	116	3,982	4,404	6,052	1,260
Less: Other Rider Revenues	\$	(358)	(10,209)	(26)	(301)	1,765	1,839	5,526	82	1,062	(124)	(185)	214
Less: Other Revenues	\$	16,292	11,980	19	818	2,024	511	450	1	44	223	194	29
Current Base Rate Revenues	\$	428,509	\$ 309,426	\$ 810	\$ 14,587	\$ 56,109	\$ 21,553	\$ 11,748	\$ 34	\$ 2,877	\$ 4,305	\$ 6,043	\$ 1,017
Total Revenues at EROR	\$	614,232	449,278	629	38,434	69,073	20,623	12,507	28	2,533	3,520	15,987	1,620
Less: Other Rider Revenues	\$	-	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	\$	16,292	11,980	19	818	2,024	511	450	1	44	223	194	29
Base Rate Revenues at EROR	\$	597,940	\$ 437,297	\$ 610	\$ 37,616	\$ 67,049	\$ 20,112	\$ 12,058	\$ 27	\$ 2,490	\$ 3,297	\$ 15,793	\$ 1,592
Metrics													
Base Rate Revenues at EROR		597,940	437,297	610	37,616	67,049	20,112	12,058	27	2,490	3,297	15,793	1,592
Test Period Usage (MWh)		19,398,975	7,237,022	18,944	210,899	3,335,031	2,072,278	5,177,975	71,780	1,012,145	23,561	21,689	217,652
Test Period Customers		742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1

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West Penn Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Income Statement	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Current Rates		RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Going-Level Income Statement												
Operating Revenues	\$ 444,442	\$ 311,197	\$ 803	\$ 15,104	\$ 59,897	\$ 23,903	\$ 17,724	\$ 116	\$ 3,982	\$ 4,404	\$ 6,052	\$ 1,260
Operating Expenses												
O&M Expenses	\$ 212,475	\$ 159,925	\$ 204	\$ 13,821	\$ 22,914	\$ 6,857	\$ 4,423	\$ 5	\$ 905	\$ 1,024	\$ 1,815	\$ 582
Depreciation & Amortization	148,092	103,193	149	9,150	16,962	4,823	3,668	10	802	931	8,033	370
Taxes Other than Income	29,196	20,514	50	1,087	3,897	1,527	1,099	7	247	270	412	86
Total Operating Expenses	\$ 389,763	\$ 283,632	\$ 403	\$ 24,059	\$ 43,773	\$ 13,208	\$ 9,190	\$ 22	\$ 1,954	\$ 2,225	\$ 10,261	\$ 1,038
Income Before Tax	\$ 54,679	\$ 27,566	\$ 400	\$ (8,955)	\$ 16,124	\$ 10,695	\$ 8,534	\$ 95	\$ 2,029	\$ 2,179	\$ (4,209)	\$ 222
Income Adjustments												
Interest Expense	44,187	32,624	44	2,833	4,981	1,458	639	1	110	255	1,126	115
Total Income Adjustments	\$ 44,187	\$ 32,624	\$ 44	\$ 2,833	\$ 4,981	\$ 1,458	\$ 639	\$ 1	\$ 110	\$ 255	\$ 1,126	\$ 115
Adjusted Taxable Income	\$ 10,492	\$ (5,058)	\$ 356	\$ (11,788)	\$ 11,143	\$ 9,237	\$ 7,895	\$ 93	\$ 1,918	\$ 1,924	\$ (5,335)	\$ 107
Calculated Income Tax	2,736	(1,319)	93	(3,074)	2,905	2,408	2,058	24	500	502	(1,391)	28
Reconciliation Adjustment	(4,867)	(3,593)	(5)	(312)	(549)	(161)	(70)	(0)	(12)	(28)	(124)	(13)
Total Income Taxes	\$ (2,131)	\$ (4,912)	\$ 88	\$ (3,386)	\$ 2,357	\$ 2,248	\$ 1,988	\$ 24	\$ 488	\$ 474	\$ (1,515)	\$ 15
Total Operating Income	\$ 56,811	\$ 32,478	\$ 312	\$ (5,569)	\$ 13,767	\$ 8,447	\$ 6,546	\$ 70	\$ 1,541	\$ 1,705	\$ (2,694)	\$ 206
Rate Base	\$ 2,094,173	\$ 1,546,170	\$ 2,107	\$ 134,288	\$ 236,064	\$ 69,113	\$ 30,279	\$ 58	\$ 5,223	\$ 12,083	\$ 53,360	\$ 5,428
ROR @ Current Rates	2.71%	2.10%	14.82%	-4.15%	5.83%	12.22%	21.62%	122.19%	29.50%	14.11%	-5.05%	3.80%
Rate Base %	100.00%	73.83%	0.10%	6.41%	11.27%	3.30%	1.45%	0.00%	0.25%	0.58%	2.55%	0.26%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,094,173	1,546,170	2,107	134,288	236,064	69,113	30,279	58	5,223	12,083	53,360	5,428
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	171,513	126,631	173	10,998	19,334	5,660	2,480	5	428	990	4,370	445
Increase in Earnings Requested	114,702	94,153	(140)	16,567	5,566	(2,787)	(4,066)	(66)	(1,113)	(716)	7,064	238
Increase in Revenues Requested	169,348	139,009	(206)	24,460	8,218	(4,115)	(6,003)	(97)	(1,643)	(1,057)	10,429	352
State Taxable Income	169,348	139,009	(206)	24,460	8,218	(4,115)	(6,003)	(97)	(1,643)	(1,057)	10,429	352
State Income Tax Increase	12,608	10,350	(15)	1,821	612	(306)	(447)	(7)	(122)	(79)	776	26
Federal Taxable Income	156,739	128,660	(191)	22,639	7,606	(3,808)	(5,556)	(90)	(1,521)	(978)	9,653	325
Federal Income Tax Increase	30,490	25,028	(37)	4,404	1,480	(741)	(1,081)	(17)	(296)	(190)	1,878	63
Revenue Requirement Calculation												
Required Income	171,513	126,631	173	10,998	19,334	5,660	2,480	5	428	990	4,370	445
Add: Expenses	389,763	283,632	403	24,059	43,773	13,208	9,190	22	1,954	2,225	10,261	1,038
Add: Incremental Uncollectibles	1,591	1,163	2	99	179	53	33	0	7	9	41	4
Add: Incremental PUC Expenses	406	297	0	25	46	14	8	0	2	2	11	1
Add: Taxes												
Current Taxes	(2,131)											
Proforma Tax Increase	43,099	30,247	41	2,627	4,618	1,352	592	1	102	236	1,044	106
Increase in GRT	\$ 9,992	\$ 7,308	\$ 10	\$ 625	\$ 1,124	\$ 335	\$ 203	\$ 0	\$ 41	\$ 57	\$ 260	\$ 26
Revenue Requirement	614,232	449,278	629	38,434	69,073	20,623	12,507	28	2,533	3,520	15,987	1,620

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West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Allocation Summary	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Revenue Requirement												
Subtransmission												
- Demand	41,426	17,894	54	594	9,098	4,185	6,976	0	1,936	101	108	478
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	65,146	34,154	103	1,132	17,337	7,438	3,158	1	381	193	204	1,046
- Customer	11,562	266	1	13	6,520	3,845	878	0	3	4	5	28
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	38,404	22,480	68	744	11,160	3,474	191	1	20	127	134	6
- Customer	353,087	300,708	310	28,901	18,838	1,092	574	4	130	2,034	456	41
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	104,607	73,777	94	7,050	6,120	590	729	22	62	1,062	15,079	22
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	144,976	74,528	225	2,470	37,595	15,096	10,326	2	2,337	421	447	1,530
- Customer	469,255	374,750	404	35,964	31,478	5,526	2,181	26	196	3,099	15,540	90
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement	614,232	449,278	629	38,434	69,073	20,623	12,507	28	2,533	3,520	15,987	1,620

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West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Allocation Summary	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Rate Base												
Subtransmission												
- Demand	107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	226,077	119,051	362	3,819	63,189	27,086	7,363	-	-	598	593	4,015
- Customer	38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-
- Customer	1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	518,200	271,033	824	8,691	142,633	55,281	26,552	-	5,172	1,362	1,349	5,302
- Customer	1,575,973	1,275,136	1,283	125,597	93,431	13,832	3,728	58	51	10,721	52,011	126
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base	2,094,173	1,546,170	2,107	134,288	236,064	69,113	30,279	58	5,223	12,083	53,360	5,428

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West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Allocation Summary	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	40,901	21,399	64	723	10,565	4,532	2,352	1	381	129	141	615
- Customer	7,414	266	1	13	4,124	2,427	554	0	3	4	5	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	18,628	11,041	33	378	5,227	1,641	134	1	20	69	77	6
- Customer	210,827	178,640	190	16,974	11,733	958	573	4	130	1,238	346	41
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	89,361	45,491	136	1,540	22,308	9,165	7,417	2	1,763	275	302	961
- Customer	300,402	238,140	266	22,519	21,465	4,042	1,773	20	191	1,951	9,959	77
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes	389,763	283,632	403	24,059	43,773	13,208	9,190	22	1,954	2,225	10,261	1,038

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		18,055												
- Demand		3,606	1,842	6	59	966	360	264	-	68	9	9	24	
- Customer		14,448	11,971	12	1,171	913	141	29	-	-	78	133	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,055	13,813	17	1,230	1,879	501	293	-	68	87	142	25	
(361) Structures and Improvements		24,361												
- Demand		24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	
(362) Station Equipment		444,759												
- Demand		444,759	235,155	715	7,543	124,396	51,280	15,618	-	1,005	1,182	1,171	6,695	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		444,759	235,155	715	7,543	124,396	51,280	15,618	-	1,005	1,182	1,171	6,695	
(364) Poles, Towers & Fixtures		590,222												
- Demand		186,483	92,881	282	2,978	48,844	18,891	16,034	-	4,151	467	462	1,491	
- Customer		403,740	324,519	316	31,735	24,065	3,417	688	-	-	2,115	16,862	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		590,222	417,400	599	34,713	72,910	22,309	16,723	-	4,151	2,582	17,324	1,512	
(365) Overhead Conductors & Devices		1,044,528												
- Demand		111,650	49,577	151	1,590	26,320	11,572	16,267	-	4,415	249	247	1,262	
- Customer		932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,044,528	816,714	898	76,609	93,422	25,685	19,245	-	4,415	5,248	937	1,354	

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		24,780												
- Demand		24,780	13,922	42	446	7,269	2,510	308	-	1	70	69	141	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,780	13,922	42	446	7,269	2,510	308	-	1	70	69	141	
(367) Underground Conductors & Device		270,239												
- Demand		70,205	37,820	115	1,212	19,757	6,914	2,966	-	700	190	188	344	
- Customer		200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		270,239	206,809	280	17,738	31,373	8,153	3,203	-	700	1,291	340	351	
(368) Line Transformers		523,236												
- Demand		96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	
- Customer		426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-	
(369) Services		149,237												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
(370) Meters		216,452												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
(371) Customer Premises		10,039												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
(372) Leased Property Cust. Prem.		298												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		298	-	-	-	-	-	-	-	-	298	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		298	-	-	-	-	-	-	-	-	298	-	-	
(373) Streetlight		54,120												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
Total Distribution Plant		3,404,283												
- Demand		996,657	514,517	1,565	16,500	271,089	106,824	58,311	-	11,971	2,586	2,562	10,733	
- Customer		2,407,626	1,932,592	2,008	191,600	157,216	22,188	7,374	113	98	21,849	72,400	188	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,404,283	2,447,110	3,573	208,100	428,305	129,012	65,685	113	12,069	24,435	74,962	10,920	
General Plant														
(389) Land		2,356												
- Demand		690	356	1	11	188	74	40	-	8	2	2	7	
- Customer		1,666	1,337	1	133	109	15	5	0	0	15	50	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,356	1,694	2	144	296	89	45	0	8	17	52	8	
(390) Structures		141,308												
- Demand		41,370	21,357	65	685	11,253	4,434	2,420	-	497	107	106	446	
- Customer		99,938	80,220	83	7,953	6,526	921	306	5	4	907	3,005	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		141,308	101,577	148	8,638	17,778	5,355	2,727	5	501	1,014	3,112	453	

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		19,229												
- Demand		5,629	2,906	9	93	1,531	603	329	-	68	15	14	61	
- Customer		13,599	10,916	11	1,082	888	125	42	1	1	123	409	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,229	13,822	20	1,175	2,419	729	371	1	68	138	423	62	
(392) Transportation		11,946												
- Demand		3,498	1,806	5	58	951	375	205	-	42	9	9	38	
- Customer		8,449	6,782	7	672	552	78	26	0	0	77	254	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,946	8,588	13	730	1,503	453	231	0	42	86	263	38	
(393) Stores Equipment		219												
- Demand		64	33	0	1	17	7	4	-	1	0	0	1	
- Customer		155	125	0	12	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		219	158	0	13	28	8	4	0	1	2	5	1	
(394) Tools & Garage Equip.		20,381												
- Demand		5,967	3,080	9	99	1,623	640	349	-	72	15	15	64	
- Customer		14,414	11,570	12	1,147	941	133	44	1	1	131	433	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,381	14,651	21	1,246	2,564	772	393	1	72	146	449	65	
(395) Laboratory		384												
- Demand		112	58	0	2	31	12	7	-	1	0	0	1	
- Customer		272	218	0	22	18	3	1	0	0	2	8	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		384	276	0	23	48	15	7	0	1	3	8	1	
(396) Power Equipment		265												
- Demand		78	40	0	1	21	8	5	-	1	0	0	1	
- Customer		188	151	0	15	12	2	1	0	0	2	6	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		265	191	0	16	33	10	5	0	1	2	6	1	
(397) Communication Equipment		38,982												
- Demand		11,413	5,892	18	189	3,104	1,223	668	-	137	30	29	123	
- Customer		27,570	22,130	23	2,194	1,800	254	84	1	1	250	829	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38,982	28,022	41	2,383	4,905	1,477	752	1	138	280	858	125	
(398) Misc. Equipment		11												
- Demand		3	2	0	0	1	0	0	-	0	0	0	0	
- Customer		8	6	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11	8	0	1	1	0	0	0	0	0	0	0	
Total General Plant		235,083												
- Demand		68,824	35,530	108	1,139	18,720	7,377	4,027	-	827	179	177	741	
- Customer		166,258	133,455	139	13,231	10,857	1,532	509	8	7	1,509	5,000	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		235,083	168,985	247	14,370	29,577	8,909	4,536	8	833	1,687	5,176	754	
Total Utility Plant		3,765,347												
- Demand		1,090,584	562,153	1,710	18,027	296,221	116,915	64,764	-	13,381	2,825	2,799	11,788	
- Customer		2,674,763	2,149,317	2,228	212,688	174,825	24,926	8,220	123	117	23,897	78,213	209	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,765,347	2,711,471	3,938	230,715	471,046	141,841	72,984	123	13,498	26,722	81,012	11,997	

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(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(20,448)												
- Demand		(4,084)	(2,086)	(6)	(67)	(1,094)	(407)	(299)	-	(77)	(10)	(10)	(27)	
- Customer		(16,363)	(13,558)	(13)	(1,326)	(1,034)	(160)	(33)	-	-	(88)	(150)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(20,448)	(15,644)	(20)	(1,393)	(2,128)	(567)	(331)	-	(77)	(99)	(161)	(28)	
(108-361) Structures		(12,114)												
- Demand		(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)	
(108-362) Station Equip		(203,062)												
- Demand		(203,062)	(106,161)	(323)	(3,405)	(56,177)	(23,280)	(8,665)	-	(966)	(534)	(529)	(3,022)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(203,062)	(106,161)	(323)	(3,405)	(56,177)	(23,280)	(8,665)	-	(966)	(534)	(529)	(3,022)	
(108-364) Poles		(176,865)												
- Demand		(71,601)	(33,873)	(103)	(1,086)	(17,881)	(7,300)	(8,169)	-	(2,187)	(170)	(169)	(664)	
- Customer		(105,264)	(84,609)	(82)	(8,274)	(6,274)	(891)	(180)	-	-	(551)	(4,396)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(176,865)	(118,482)	(185)	(9,360)	(24,155)	(8,191)	(8,348)	-	(2,187)	(722)	(4,565)	(669)	
(108-365) OH Conductors		(177,742)												
- Demand		(37,542)	(16,175)	(49)	(519)	(8,605)	(3,884)	(6,048)	-	(1,662)	(81)	(81)	(438)	
- Customer		(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(177,742)	(131,466)	(162)	(11,793)	(18,690)	(6,005)	(6,495)	-	(1,662)	(833)	(184)	(452)	
(108-366) UG Conduit		(9,389)												
- Demand		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
(108-367) UG Cond & Dev		(72,322)												
- Demand		(21,051)	(10,978)	(33)	(352)	(5,748)	(2,088)	(1,291)	-	(326)	(55)	(55)	(125)	
- Customer		(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(72,322)	(54,292)	(76)	(4,588)	(8,726)	(2,406)	(1,351)	-	(326)	(337)	(94)	(127)	
(108-368) Line Transformers		(193,182)												
- Demand		(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	
- Customer		(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		(64,968)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		(91,102)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise		(6,460)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	-
(108-372) Leased Property Cust. Prem.		(280)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(280)	-	-	-	-	-	-	-	-	(280)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-	-
(108-373) Street Lighting		(10,529)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	-
(108-389) Land & Land Rights		(147)												
- Demand		(43)	(22)	(0)	(1)	(12)	(5)	(3)	-	(1)	(0)	(0)	(0)	
- Customer		(104)	(83)	(0)	(8)	(7)	(1)	(0)	(0)	(0)	(1)	(3)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(147)	(105)	(0)	(9)	(18)	(6)	(3)	(0)	(1)	(1)	(3)	(0)	
(108-390) Struct & Impmnts -		(43,924)												
- Demand		(12,859)	(6,639)	(20)	(213)	(3,498)	(1,378)	(752)	-	(154)	(33)	(33)	(138)	
- Customer		(31,065)	(24,935)	(26)	(2,472)	(2,028)	(286)	(95)	(1)	(1)	(282)	(934)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(43,924)	(31,574)	(46)	(2,685)	(5,526)	(1,665)	(848)	(1)	(156)	(315)	(967)	(141)	
(108-391) Office Furn & Equip		(13,510)												
- Demand		(3,955)	(2,042)	(6)	(65)	(1,076)	(424)	(231)	-	(48)	(10)	(10)	(43)	
- Customer		(9,555)	(7,669)	(8)	(760)	(624)	(88)	(29)	(0)	(0)	(87)	(287)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(13,510)	(9,711)	(14)	(826)	(1,700)	(512)	(261)	(0)	(48)	(97)	(297)	(43)	
(108-392) Transportation Equip		(7,203)												
- Demand		(2,109)	(1,089)	(3)	(35)	(574)	(226)	(123)	-	(25)	(5)	(5)	(23)	
- Customer		(5,094)	(4,089)	(4)	(405)	(333)	(47)	(16)	(0)	(0)	(46)	(153)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(7,203)	(5,178)	(8)	(440)	(906)	(273)	(139)	(0)	(26)	(52)	(159)	(23)	
(108-393) Stores Equip		(182)												
- Demand		(53)	(28)	(0)	(1)	(15)	(6)	(3)	-	(1)	(0)	(0)	(1)	
- Customer		(129)	(103)	(0)	(10)	(8)	(1)	(0)	(0)	(0)	(1)	(4)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(182)	(131)	(0)	(11)	(23)	(7)	(4)	(0)	(1)	(1)	(4)	(1)	
(108-394) Tools, Shop & Garage Equip		(10,227)												
- Demand		(2,994)	(1,546)	(5)	(50)	(814)	(321)	(175)	-	(36)	(8)	(8)	(32)	
- Customer		(7,233)	(5,806)	(6)	(576)	(472)	(67)	(22)	(0)	(0)	(66)	(218)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(10,227)	(7,352)	(11)	(625)	(1,287)	(388)	(197)	(0)	(36)	(73)	(225)	(33)	

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<u>(108-395) Laboratory Equip</u>		<u>(331)</u>												
- Demand		(97)	(50)	(0)	(2)	(26)	(10)	(6)	-	(1)	(0)	(0)	(1)	
- Customer		(234)	(188)	(0)	(19)	(15)	(2)	(1)	(0)	(0)	(2)	(7)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(331)	(238)	(0)	(20)	(42)	(13)	(6)	(0)	(1)	(2)	(7)	(1)	
<u>(108-396) Power Operated Equip</u>		<u>(233)</u>												
- Demand		(68)	(35)	(0)	(1)	(19)	(7)	(4)	-	(1)	(0)	(0)	(1)	
- Customer		(165)	(132)	(0)	(13)	(11)	(2)	(1)	(0)	(0)	(1)	(5)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(233)	(168)	(0)	(14)	(29)	(9)	(5)	(0)	(1)	(2)	(5)	(1)	
<u>(108-397) Communication Equip</u>		<u>(20,176)</u>												
- Demand		(5,907)	(3,049)	(9)	(98)	(1,607)	(633)	(346)	-	(71)	(15)	(15)	(64)	
- Customer		(14,269)	(11,454)	(12)	(1,136)	(932)	(131)	(44)	(1)	(1)	(129)	(429)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(20,176)	(14,503)	(21)	(1,233)	(2,538)	(765)	(389)	(1)	(72)	(145)	(444)	(65)	
<u>(108-398) MISC Equip</u>		<u>(383)</u>												
- Demand		(112)	(58)	(0)	(2)	(30)	(12)	(7)	-	(1)	(0)	(0)	(1)	
- Customer		(271)	(217)	(0)	(22)	(18)	(2)	(1)	(0)	(0)	(2)	(8)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(383)	(275)	(0)	(23)	(48)	(15)	(7)	(0)	(1)	(3)	(8)	(1)	
<u>Total Accumulated Depreciation</u>		<u>(1,260,463)</u>												
- Demand		(461,429)	(233,840)	(711)	(7,499)	(123,409)	(49,741)	(31,720)	-	(6,877)	(1,175)	(1,164)	(5,292)	
- Customer		(799,034)	(644,031)	(684)	(63,905)	(52,180)	(6,519)	(2,668)	(53)	(54)	(10,740)	(18,138)	(62)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		(1,260,463)	(877,872)	(1,395)	(71,405)	(175,588)	(56,261)	(34,388)	(53)	(6,931)	(11,915)	(19,302)	(5,354)	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
<u>Material & Supplies</u>		<u>20,863</u>												
- Demand		6,108	3,153	10	101	1,661	655	357	-	73	16	16	66	
- Customer		14,755	11,844	12	1,174	963	136	45	1	1	134	444	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,863	14,997	22	1,275	2,625	791	403	1	74	150	459	67	
<u>Cash Working Capital</u>		<u>56,986</u>												
- Demand		16,683	8,613	26	276	4,538	1,788	976	-	200	43	43	180	
- Customer		40,302	32,350	34	3,207	2,632	371	123	2	2	366	1,212	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		56,986	40,963	60	3,483	7,170	2,160	1,100	2	202	409	1,255	183	
<u>Deferred Storm Damage</u>		<u>50,696</u>												
- Demand		14,842	7,662	23	246	4,037	1,591	868	-	178	39	38	160	
- Customer		35,854	28,780	30	2,853	2,341	330	110	2	1	325	1,078	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,696	36,442	53	3,099	6,378	1,921	978	2	180	364	1,116	163	

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West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Combined		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Customer Deposits		(31,164)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	-
Customer Advances		(557)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	-
ADIT		(503,505)												
- Demand		(147,409)	(76,099)	(231)	(2,440)	(40,095)	(15,800)	(8,624)	-	(1,771)	(382)	(379)	(1,587)	-
- Customer		(356,096)	(285,837)	(297)	(28,338)	(23,253)	(3,282)	(1,091)	(17)	(14)	(3,232)	(10,708)	(28)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(503,505)	(361,936)	(528)	(30,779)	(63,348)	(19,081)	(9,715)	(17)	(1,785)	(3,614)	(11,087)	(1,615)	-
Capitalized Pension and OPEB		(4,030)												
- Demand		(1,180)	(609)	(2)	(20)	(321)	(126)	(69)	-	(14)	(3)	(3)	(13)	-
- Customer		(2,850)	(2,288)	(2)	(227)	(186)	(26)	(9)	(0)	(0)	(26)	(86)	(0)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(4,030)	(2,897)	(4)	(246)	(507)	(153)	(78)	(0)	(14)	(29)	(89)	(13)	-
Total Other Rate Base Items		(410,711)												
- Demand		(110,955)	(57,280)	(174)	(1,837)	(30,180)	(11,892)	(6,492)	-	(1,333)	(288)	(285)	(1,195)	-
- Customer		(299,756)	(230,149)	(262)	(23,185)	(29,214)	(4,575)	(1,824)	(13)	(11)	(2,437)	(8,065)	(21)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(410,711)	(287,429)	(436)	(25,022)	(59,394)	(16,467)	(8,316)	(13)	(1,344)	(2,725)	(8,350)	(1,216)	-
Total Rate Base		2,094,173												
- Demand		518,200	271,033	824	8,691	142,633	55,281	26,552	-	5,172	1,362	1,349	5,302	-
- Customer		1,575,973	1,275,136	1,283	125,597	93,431	13,832	3,728	58	51	10,721	52,011	126	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2,094,173	1,546,170	2,107	134,288	236,064	69,113	30,279	58	5,223	12,083	53,360	5,428	-

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(561) Load Dispatch		80												
- Demand		80	34	0	1	18	8	14	-	4	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(563) Overhead Line Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(565) Transmission of Electricity by Others		289												
- Demand		289	121	0	4	65	30	50	-	14	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												
- Demand		246	103	0	3	55	25	43	-	12	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		614	258	1	8	138	63	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												
- Demand		615	259	1	8	138	64	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												
- Demand		54	23	0	1	12	6	9	-	3	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												
- Demand		454	191	1	6	102	47	79	-	22	1	1	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		454	191	1	6	102	47	79	-	22	1	1	5	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Combined		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University			Classification
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU			Factor
<u>(571) Maintenance of Overhead Lines</u>		<u>4,241</u>														
- Demand		4,241	1,782	5	57	950	438	736	-	204	9	9	51			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		4,241	1,782	5	57	950	438	736	-	204	9	9	51			
<u>(572) Maintenance of miscellaneous distribution plant</u>		<u>-</u>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		-	-	-	-	-	-	-	-	-	-	-	-			
<u>Total Trans. Maintenance Expenses</u>		<u>5,364</u>														
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64			
<u>Total Transmission Expenses</u>		<u>5,978</u>														
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72			

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West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Combined		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,690												
- Demand		749	400	1	13	211	84	25	-	2	2	2	10	
- Customer		940	763	1	79	77	9	7	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,690	1,163	2	92	288	93	32	0	2	5	2	10	
(581) Load Dispatching		512												
- Demand		512	273	1	9	145	59	14	-	-	1	1	8	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		512	273	1	9	145	59	14	-	-	1	1	8	
(582) Station Expenses		1,276												
- Demand		1,276	681	2	22	360	148	36	-	-	3	3	19	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,276	681	2	22	360	148	36	-	-	3	3	19	
(583) Overhead line expenses		355												
- Demand		38	17	0	1	9	4	6	-	2	0	0	0	
- Customer		317	261	0	26	23	5	1	-	-	2	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		355	278	0	26	32	9	7	-	2	2	0	0	
(584) Underground line expenses		1,953												
- Demand		507	273	1	9	143	50	21	-	5	1	1	2	
- Customer		1,445	1,221	1	119	84	9	2	-	-	8	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,953	1,494	2	128	227	59	23	-	5	9	2	3	
(586) Meter expenses		1,165												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,165	894	2	101	133	15	19	1	1	-	-	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		11,327												
- Demand		3,316	1,712	5	55	902	355	194	-	40	9	9	36	
- Customer		8,011	6,430	7	638	523	74	25	0	0	73	241	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,327	8,142	12	692	1,425	429	219	0	40	81	249	36	

West Penn Rate District	Allocation Factor	Total Company	Residential Service RS	General Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Allocation to Customer Classes														
Combined														
(589) Rents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		18,279												
- Demand		6,399	3,357	10	108	1,770	700	296	-	48	17	17	75	
- Customer		11,880	9,570	11	963	840	111	53	1	1	85	243	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,279	12,927	21	1,071	2,610	812	349	1	50	102	259	77	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		485												
- Demand		87	42	0	1	22	9	8	-	2	0	0	1	
- Customer		399	325	0	32	29	6	1	0	0	2	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		485	367	0	33	51	15	9	0	2	2	3	1	
(591) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		8,716												
- Demand		8,716	4,655	14	149	2,462	1,010	247	-	-	23	23	133	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,716	4,655	14	149	2,462	1,010	247	-	-	23	23	133	
(593) Maintenance of Overhead Lines		93,657												
- Demand		10,011	4,445	14	143	2,360	1,038	1,459	-	396	22	22	113	
- Customer		83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		93,657	73,230	81	6,869	8,377	2,303	1,726	-	396	471	84	121	
(594) Maintenance of underground lines		1,011												
- Demand		263	141	0	5	74	26	11	-	3	1	1	1	
- Customer		748	632	1	62	43	5	1	-	-	4	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,011	774	1	66	117	30	12	-	3	5	1	1	
(595) Maintenance of line transformers		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		656												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		656	-	-	-	-	-	-	-	-	-	656	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		656	-	-	-	-	-	-	-	-	-	656	-	

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West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Combined			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(597) Maintenance of meters		2,492												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
(598) Maintenance of miscellaneous distribution plant		1,388												
- Demand		406	210	1	7	111	44	24	-	5	1	1	4	
- Customer		982	788	1	78	64	9	3	0	0	9	30	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,388	998	1	85	175	53	27	0	5	10	31	4	
Total Dist. Maintenance Expenses		108,405												
- Demand		19,483	9,494	29	304	5,029	2,127	1,748	-	405	48	47	252	
- Customer		88,922	72,442	72	7,115	6,438	1,317	312	1	1	463	751	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		108,405	81,936	101	7,420	11,467	3,443	2,060	1	406	511	798	262	
Total Distribution Expenses		132,662												
- Demand		31,859	15,363	47	493	8,137	3,445	3,082	-	741	77	76	399	
- Customer		100,802	82,012	83	8,079	7,279	1,428	364	3	2	549	994	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		132,662	97,374	129	8,571	15,416	4,873	3,446	3	743	626	1,070	410	
Customer Accounts														
(901) Supervision		34												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34	30	0	3	2	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34	30	0	3	2	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		1,021												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	
(903) Collections & Records		10,792												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
(904) Uncollectables		5,265												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,265	4,842	3	47	192	78	57	0	13	14	19	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,265	4,842	3	47	192	78	57	0	13	14	19	-	

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		461												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		461	395	0	39	23	1	0	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		461	395	0	39	23	1	0	0	0	3	0	0	
Total Customer Accounts and Services		17,574												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		17,574	15,626	12	945	728	90	60	0	13	73	28	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		17,574	15,626	12	945	728	90	60	0	13	73	28	0	
Customer Information														
(907) Supervision		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(908) Customer Information		4,186												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
(909) Advertising		41												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		41	35	0	3	2	0	0	-	-	0	0	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		41	35	0	3	2	0	0	-	-	0	0	-	-
(910) Misc. Expense		5,441												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
Total Customer Information		9,668												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
Sales														
(911) Sales Supervision		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		79	68	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sales		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		79	68	0	7	4	0	0	0	0	0	0	0	

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Administrative & General Expense														
(920) Administrative and General Salaries		2,185												
- Demand		522	267	1	9	141	58	31	-	6	1	1	7	
- Customer		1,663	1,358	1	132	113	19	6	0	0	9	25	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,185	1,624	2	141	254	77	37	0	6	10	27	7	
(921) Office Supplies		4,517												
- Demand		1,078	551	2	18	291	120	65	-	12	3	3	14	
- Customer		3,438	2,806	3	273	234	39	12	0	0	19	53	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,517	3,357	5	291	525	159	77	0	12	21	55	15	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		33,544												
- Demand		8,009	4,091	12	131	2,163	891	483	-	90	21	20	107	
- Customer		25,535	20,842	21	2,027	1,738	288	86	1	1	138	390	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,544	24,933	34	2,158	3,901	1,179	569	1	91	158	411	109	
(924) Property Insurance		225												
- Demand		66	34	0	1	18	7	4	-	1	0	0	1	
- Customer		159	128	0	13	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		225	162	0	14	28	9	4	0	1	2	5	1	
(925) Injury and Damages		3,233												
- Demand		897	458	1	15	242	100	54	-	10	2	2	12	
- Customer		2,336	1,880	2	186	170	32	10	0	0	13	43	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,233	2,338	3	201	413	131	64	0	10	15	46	12	
(926) Pension and Benefits		1,002												
- Demand		239	122	0	4	65	27	14	-	3	1	1	3	
- Customer		762	622	1	61	52	9	3	0	0	4	12	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,002	745	1	64	116	35	17	0	3	5	12	3	
(928) Regulatory Commission Expense		3,456												
- Demand		1,012	522	2	17	275	108	59	-	12	3	3	11	
- Customer		2,444	1,962	2	195	160	23	7	0	0	22	74	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,456	2,484	4	211	435	131	67	0	12	25	76	11	
(930.1) General Advertising		26												
- Demand		6	3	0	0	2	1	0	-	0	0	0	0	
- Customer		20	16	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26	19	0	2	3	1	0	0	0	0	0	0	
(903.2) Misc. Expense		571												
- Demand		136	70	0	2	37	15	8	-	2	0	0	2	
- Customer		435	355	0	35	30	5	1	0	0	2	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		571	424	1	37	66	20	10	0	2	3	7	2	

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		1,279												
- Demand		305	156	0	5	82	34	18	-	3	1	1	4	
- Customer		974	795	1	77	66	11	3	0	0	5	15	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,279	951	1	82	149	45	22	0	3	6	16	4	
(935) Maint. Of General Plant		2,455												
- Demand		719	371	1	12	196	77	42	-	9	2	2	8	
- Customer		1,736	1,394	1	138	113	16	5	0	0	16	52	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,455	1,765	3	150	309	93	47	0	9	18	54	8	
(9XX) Open		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		52,492												
- Demand		12,990	6,645	20	213	3,512	1,438	780	-	147	33	33	169	
- Customer		39,503	32,156	33	3,137	2,688	442	134	2	1	229	676	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		52,492	38,801	53	3,350	6,200	1,880	914	2	148	263	709	172	
Total O&M Expenses		212,475												
- Demand		44,849	22,008	67	706	11,649	4,882	3,862	-	888	111	110	568	
- Customer		167,626	137,918	137	13,116	11,265	1,975	561	5	17	914	1,706	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		212,475	159,925	204	13,821	22,914	6,857	4,423	5	905	1,024	1,815	582	

West Penn Rate District		Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Allocation to Customer Classes Combined	Allocation Factor Total Company	RS	GVS	GSS	GSM	GSL							
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible	7,986												
- Demand	1,695	844	3	27	447	187	130	-	28	4	4	22	
- Customer	6,290	5,139	5	491	461	101	25	0	0	33	34	1	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	7,986	5,983	8	518	908	288	155	0	29	38	38	23	
(403-350) Transm Land	484												
- Demand	484	204	1	7	108	50	84	-	23	1	1	6	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	484	204	1	7	108	50	84	-	23	1	1	6	
(403-352) Transm Structures	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads	-												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	

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(403-360) Land		187												
- Demand		37	19	0	1	10	4	3	-	1	0	0	0	
- Customer		149	124	0	12	9	1	0	-	-	1	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		187	143	0	13	19	5	3	-	1	1	1	0	
(403-361) Structures		321												
- Demand		321	135	0	4	72	33	56	-	15	1	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		321	135	0	4	72	33	56	-	15	1	1	4	
(403-362) Station Equip		7,296												
- Demand		7,296	3,066	9	98	1,634	754	1,266	-	351	15	15	87	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,296	3,066	9	98	1,634	754	1,266	-	351	15	15	87	
(403-364) Poles		9,636												
- Demand		3,044	1,516	5	49	797	308	262	-	68	8	8	24	
- Customer		6,591	5,298	5	518	393	56	11	-	-	35	275	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,636	6,814	10	567	1,190	364	273	-	68	42	283	25	
(403-365) OH Conductors		21,580												
- Demand		2,307	1,024	3	33	544	239	336	-	91	5	5	26	
- Customer		19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		21,580	16,874	19	1,583	1,930	531	398	-	91	108	19	28	
(403-366) UG Conduit		428												
- Demand		428	241	1	8	126	43	5	-	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		428	241	1	8	126	43	5	-	0	1	1	2	
(403-367) UG Conductors		5,436												
- Demand		1,412	761	2	24	397	139	60	-	14	4	4	7	
- Customer		4,024	3,400	3	332	234	25	5	-	-	22	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,436	4,160	6	357	631	164	64	-	14	26	7	7	
(403-368) Line Transformers		12,329												
- Demand		2,282	1,320	4	42	685	211	6	-	-	7	7	-	
- Customer		10,047	8,620	8	843	502	9	0	-	-	56	8	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services		2,605												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,605	2,235	2	219	130	2	0	-	-	15	2	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

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(403-370) Meters		16,083												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	-	5
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	-	5
(403-371) Install on Cust Premise		208												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		208	-	-	-	-	-	-	-	-	208	-	-	-
(403-372) Leased Property Cust. Prem.		2												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2	-	-	-	-	-	-	-	-	2	-	-	-
(403-373) Streetlight		3,485												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-	-
(403-389) Land		4												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	0
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		4	3	0	0	0	0	0	0	0	0	0	0	0
(403-390) Structures		6,083												
- Demand		1,781	919	3	29	484	191	104	-	21	5	5	19	-
- Customer		4,302	3,453	4	342	281	40	13	0	0	39	129	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		6,083	4,373	6	372	765	231	117	0	22	44	134	20	-
(403-391) Office Equipment		2,772												
- Demand		812	419	1	13	221	87	47	-	10	2	2	9	-
- Customer		1,961	1,574	2	156	128	18	6	0	0	18	59	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2,772	1,993	3	169	349	105	53	0	10	20	61	9	-
(403-392) Transportation		1,048												
- Demand		307	158	0	5	83	33	18	-	4	1	1	3	-
- Customer		741	595	1	59	48	7	2	0	0	7	22	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,048	754	1	64	132	40	20	0	4	8	23	3	-
(403-393) Stores Equip		9												
- Demand		3	1	0	0	1	0	0	-	0	0	0	0	-
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		9	6	0	1	1	0	0	0	0	0	0	0	-
(403-394) Tools, Shop & Garage Equip		1,317												
- Demand		385	199	1	6	105	41	23	-	5	1	1	4	-
- Customer		931	748	1	74	61	9	3	0	0	8	28	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,317	947	1	80	166	50	25	0	5	9	29	4	-

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		12												
- Demand		4	2	0	0	1	0	0	-	0	0	0	0	
- Customer		9	7	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12	9	0	1	2	0	0	0	0	0	0	0	
(403-396) Power Equipment		4												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	1	0	0	0	0	0	0	0	
(403-397) Communication Equip		3,098												
- Demand		907	468	1	15	247	97	53	-	11	2	2	10	
- Customer		2,191	1,759	2	174	143	20	7	0	0	20	66	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,098	2,227	3	189	390	117	60	0	11	22	68	10	
(403-398) Misc. Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		17,422												
- Demand		5,100	2,633	8	84	1,387	547	298	-	61	13	13	55	
- Customer		12,321	9,890	10	981	805	114	38	1	1	112	371	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,422	12,523	18	1,065	2,192	660	336	1	62	125	384	56	
Total Depreciation Expense		119,836												
- Demand		28,609	13,931	42	447	7,349	2,966	2,752	-	703	70	69	279	
- Customer		91,227	71,040	80	7,154	6,424	897	427	10	9	679	4,498	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		119,836	84,972	122	7,601	13,773	3,863	3,179	10	712	749	4,567	289	

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		14,241												
- Demand		4,169	2,152	7	69	1,134	447	244	-	50	11	11	45	
- Customer		10,072	8,085	8	802	658	93	31	0	0	91	303	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,241	10,237	15	871	1,792	540	275	0	50	102	314	46	
Extraordinary Storm Reserve Amort		7,799												
- Demand		2,283	1,179	4	38	621	245	134	-	27	6	6	25	
- Customer		5,515	4,427	5	439	360	51	17	0	0	50	166	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,799	5,606	8	477	981	296	150	0	28	56	172	25	
COVID-19 Reg Asset Amort		3,308												
- Demand		969	500	2	16	263	104	57	-	12	3	2	10	
- Customer		2,340	1,878	2	186	153	22	7	0	0	21	70	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,308	2,378	3	202	416	125	64	0	12	24	73	11	
Streetlight Reg Asset Amort		2,907												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		148,092												
- Demand		36,031	17,762	54	570	9,368	3,761	3,186	-	792	89	88	359	
- Customer		112,061	85,430	95	8,581	7,594	1,062	482	10	9	842	7,944	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		148,092	103,193	149	9,150	16,962	4,823	3,668	10	802	931	8,033	370	

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West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		25,261												
- Demand		7,396	5,168	14	247	1,000	404	298	2	68	72	101	21	
- Customer		17,865	12,485	33	596	2,415	976	721	5	164	174	244	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25,261	17,654	46	843	3,415	1,380	1,019	7	232	247	346	73	
Payroll Taxes														
		2,022												
- Demand		526	264	1	8	140	58	38	-	8	1	1	7	
- Customer		1,496	1,221	1	119	102	17	5	0	0	8	23	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,022	1,484	2	127	241	75	43	0	8	9	24	7	
PURTA Taxes														
		1,720												
- Demand		504	260	1	8	137	54	29	-	6	1	1	5	
- Customer		1,217	977	1	97	79	11	4	0	0	11	37	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,720	1,237	2	105	216	65	33	0	6	12	38	6	
Real Estate Taxes														
		186												
- Demand		54	28	0	1	15	6	3	-	1	0	0	1	
- Customer		132	106	0	10	9	1	0	0	0	1	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		186	134	0	11	23	7	4	0	1	1	4	1	
Sales & Use Taxes														
		7												
- Demand		2	1	0	0	1	0	0	-	0	0	0	0	
- Customer		5	4	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7	5	0	0	1	0	0	0	0	0	0	0	
Misc. Taxes														
		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes														
		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes														
		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income														
		29,196												
- Demand		8,481	5,721	15	264	1,292	522	369	2	83	75	104	34	
- Customer		20,714	14,792	35	823	2,605	1,005	730	5	164	195	308	52	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		29,196	20,514	50	1,087	3,897	1,527	1,099	7	247	270	412	86	
Total Operating Expenses														
		389,763												
- Demand		89,361	45,491	136	1,540	22,308	9,165	7,417	2	1,763	275	302	961	
- Customer		300,402	238,140	266	22,519	21,465	4,042	1,773	20	191	1,951	9,959	77	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		389,763	283,632	403	24,059	43,773	13,208	9,190	22	1,954	2,225	10,261	1,038	

[illegible]

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		1,419												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	1,419	596	2	19	318	147	246	-	68	3	3	17	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,419	596	2	19	318	147	246	-	68	3	3	17	
(361) Structures and Improvements		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		20,898												DEM
- Demand	NCP	20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	
(364) Poles, Towers & Fixtures		86,357												DEM
- Demand	NCP	86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	
(365) Overhead Conductors & Devices		91,843												DEM
- Demand	NCP	91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(366) Underground Conduit		11													DEM	
- Demand	NCP	11	5	0	0	2	1	2	-	1	0	0	0	100%		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		11	5	0	0	2	1	2	-	1	0	0	0			
(367) Underground Conductors & Device		14,552													DEM	
- Demand	NCP	14,552	6,115	19	196	3,259	1,504	2,525	-	700	31	30	174	100%		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		14,552	6,115	19	196	3,259	1,504	2,525	-	700	31	30	174			
(368) Line Transformers		-													DEM	
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(369) Services		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(370) Meters		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(371) Customer Premises		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(372) Leased Property Cust. Prem.		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(373) Streetlight		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total Distribution Plant		249,037														
- Demand		249,037	104,648	318	3,357	55,768	25,731	43,218	-	11,971	526	521	2,979			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		249,037	104,648	318	3,357	55,768	25,731	43,218	-	11,971	526	521	2,979			
General Plant																
(389) Land		172													DISTPLT-SUB	
- Demand	DISTPLT-SUB-D	172	72	0	2	39	18	30	-	8	0	0	2	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		172	72	0	2	39	18	30	-	8	0	0	2			
(390) Structures		10,337													DISTPLT-SUB	
- Demand	DISTPLT-SUB-D	10,337	4,344	13	139	2,315	1,068	1,794	-	497	22	22	124	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		10,337	4,344	13	139	2,315	1,068	1,794	-	497	22	22	124			

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(391) Office Equipment		1,407														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,407	591	2	19	315	145	244	-	68	3	3	17	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,407	591	2	19	315	145	244	-	68	3	3	17			
(392) Transportation		874														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	874	367	1	12	196	90	152	-	42	2	2	10	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		874	367	1	12	196	90	152	-	42	2	2	10			
(393) Stores Equipment		16														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		16	7	0	0	4	2	3	-	1	0	0	0			
(394) Tools & Garage Equip.		1,491														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,491	627	2	20	334	154	259	-	72	3	3	18	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,491	627	2	20	334	154	259	-	72	3	3	18			
(395) Laboratory		28														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	28	12	0	0	6	3	5	-	1	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		28	12	0	0	6	3	5	-	1	0	0	0			
(396) Power Equipment		19														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	19	8	0	0	4	2	3	-	1	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		19	8	0	0	4	2	3	-	1	0	0	0			
(397) Communication Equipment		2,852														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2,852	1,198	4	38	639	295	495	-	137	6	6	34	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,852	1,198	4	38	639	295	495	-	137	6	6	34			
(398) Misc. Equipment		1														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	-	0	0	0	0			
Total General Plant		17,197														
- Demand		17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206			
Total Utility Plant		278,370														
- Demand		278,370	116,974	356	3,752	62,337	28,761	48,308	-	13,381	588	582	3,330			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		278,370	116,974	356	3,752	62,337	28,761	48,308	-	13,381	588	582	3,330			

[illegible]

West Penn Rate District				Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission		Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-359) Transm Roads			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land			(1,607)												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D DIST_364-368-SUB-C DIST_364-368-SUB-E	(1,607)	(675)	(2)	(22)	(360)	(166)	(279)	-	(77)	(3)	(3)	(19)	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(1,607)	(675)	(2)	(22)	(360)	(166)	(279)	-	(77)	(3)	(3)	(19)	
(108-361) Structures			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip			(20,104)												DEM
- Demand	NCP	(20,104)	(8,448)	(26)	(271)	(4,502)	(2,077)	(3,489)	-	(966)	(42)	(42)	(241)	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(20,104)	(8,448)	(26)	(271)	(4,502)	(2,077)	(3,489)	-	(966)	(42)	(42)	(241)	
(108-364) Poles			(45,496)												DEM
- Demand	NCP	(45,496)	(19,118)	(58)	(613)	(10,188)	(4,701)	(7,895)	-	(2,187)	(96)	(95)	(544)	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(45,496)	(19,118)	(58)	(613)	(10,188)	(4,701)	(7,895)	-	(2,187)	(96)	(95)	(544)	
(108-365) OH Conductors			(34,565)												DEM
- Demand	NCP	(34,565)	(14,525)	(44)	(466)	(7,740)	(3,571)	(5,998)	-	(1,662)	(73)	(72)	(414)	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(34,565)	(14,525)	(44)	(466)	(7,740)	(3,571)	(5,998)	-	(1,662)	(73)	(72)	(414)	
(108-366) UG Conduit			(1)												DEM
- Demand	NCP	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	
(108-367) UG Cond & Dev			(6,786)												DEM
- Demand	NCP	(6,786)	(2,852)	(9)	(91)	(1,520)	(701)	(1,178)	-	(326)	(14)	(14)	(81)	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(6,786)	(2,852)	(9)	(91)	(1,520)	(701)	(1,178)	-	(326)	(14)	(14)	(81)	
(108-368) Line Transformers			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(11)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(3,213)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	
(108-391) Office Furn & Equip		(988)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	
(108-392) Transportation Equip		(527)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	
(108-393) Stores Equip		(13)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(748)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	

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Corrected Class Cost of Service Study (West Penn)
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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(108-395) Laboratory Equip		(24)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)			
(108-396) Power Operated Equip		(17)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)			
(108-397) Communication Equip		(1,476)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)			
(108-398) MISC Equip		(28)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)			
Total Accumulated Depreciation		(143,061)														
- Demand		(143,061)	(60,115)	(183)	(1,928)	(32,036)	(14,781)	(24,827)	-	(6,877)	(302)	(299)	(1,712)			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total Accumulated Depreciation		(143,061)	(60,115)	(183)	(1,928)	(32,036)	(14,781)	(24,827)	-	(6,877)	(302)	(299)	(1,712)			
OTHER RATE BASE ITEMS																
Other Rate Base Items																
Material & Supplies		1,526														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,526	641	2	21	342	158	265	-	73	3	3	18	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,526	641	2	21	342	158	265	-	73	3	3	18			
Cash Working Capital		4,169														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4,169	1,752	5	56	934	431	723	-	200	9	9	50	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		4,169	1,752	5	56	934	431	723	-	200	9	9	50			
Deferred Storm Damage		3,709														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	3,709	1,558	5	50	830	383	644	-	178	8	8	44	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		3,709	1,558	5	50	830	383	644	-	178	8	8	44			

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Customer Deposits		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(36,833)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)			100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)			
Capitalized Pension and OPEB		(295)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)			100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)			
Total Other Rate Base Items		(27,725)														
- Demand		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)			
Total Rate Base		107,585														
- Demand		107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287			

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Corrected Class Cost of Service Study (West Penn)
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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		80												DEM
- Demand	NCP	80	34	0	1	18	8	14	-	4	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		289												DEM
- Demand	NCP	289	121	0	4	65	30	50	-	14	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												DEM
- Demand	NCP	246	103	0	3	55	25	43	-	12	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		614	258	1	8	138	63	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												DEM
- Demand	NCP	615	259	1	8	138	64	107	-	30	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												DEM
- Demand	NCP	454	191	1	6	102	47	79	-	22	1	1	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	191	1	6	102	47	79	-	22	1	1	5	

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West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(571) Maintenance of Overhead Lines		4,241												
- Demand	NCP	4,241	1,782	5	57	950	438	736	-	204	9	9	51	DEM
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
(572) Maintenance of miscellaneous distribution plant		-												
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		5,364												
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
Total Transmission Expenses		5,978												
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	

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Corrected Class Cost of Service Study (West Penn)
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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		44												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	44	18	0	1	10	5	8	-	2	0	0	1	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	18	0	1	10	5	8	-	2	0	0	1	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		31												DEM
- Demand	NCP	31	13	0	0	7	3	5	-	2	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31	13	0	0	7	3	5	-	2	0	0	0	
(584) Underground line expenses		105												DEM
- Demand	NCP	105	44	0	1	24	11	18	-	5	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		105	44	0	1	24	11	18	-	5	0	0	1	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		829												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	829	348	1	11	186	86	144	-	40	2	2	10	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		829	348	1	11	186	86	144	-	40	2	2	10	

West Penn Rate District			Residential Service	General Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(589) Rents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		1,009												
- Demand		1,009	424	1	14	226	104	175	-	48	2	2	12	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,009	424	1	14	226	104	175	-	48	2	2	12	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		38												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	38	16	0	1	8	4	7	-	2	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	16	0	1	8	4	7	-	2	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		8,235												DEM
- Demand	NCP	8,235	3,460	11	111	1,844	851	1,429	-	396	17	17	99	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,235	3,460	11	111	1,844	851	1,429	-	396	17	17	99	
(594) Maintenance of underground lines		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(905) Misc. Customer Accounts			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services			-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information			-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Sales			-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission	Factor	Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Administrative & General Expense														
(920) Administrative and General Salaries		122												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	122	51	0	2	27	13	21	-	6	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	51	0	2	27	13	21	-	6	0	0	1	
(921) Office Supplies		251												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	251	106	0	3	56	26	44	-	12	1	1	3	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		251	106	0	3	56	26	44	-	12	1	1	3	
(922) Admin Expenses		-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		1,868												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1,868	785	2	25	418	193	324	-	90	4	4	22	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,868	785	2	25	418	193	324	-	90	4	4	22	
(924) Property Insurance		16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	7	0	0	4	2	3	-	1	0	0	0	
(925) Injury and Damages		209												DISTLAB-SUB
- Demand	DISTLAB-SUB-D	209	88	0	3	47	22	36	-	10	0	0	3	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		209	88	0	3	47	22	36	-	10	0	0	3	
(926) Pension and Benefits		56												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	56	23	0	1	12	6	10	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	23	0	1	12	6	10	-	3	0	0	1	
(928) Regulatory Commission Expense		253												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	253	106	0	3	57	26	44	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		253	106	0	3	57	26	44	-	12	1	1	3	
(930.1) General Advertising		1												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1	1	0	0	0	0	0	-	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
(903.2) Misc. Expense		32												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	32	13	0	0	7	3	6	-	2	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	13	0	0	7	3	6	-	2	0	0	0	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(931) Misc. Rent		<u>71</u>														
- Demand	NONAGLAB-SUB-D	71	30	0	1	16	7	12	-	3	0	0	1		NONAGLAB-SUB	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		71	30	0	1	16	7	12	-	3	0	0	1			
(935) Maint. Of General Plant		<u>180</u>														
- Demand	DISTPLT-SUB-D	180	75	0	2	40	19	31	-	9	0	0	2		DISTPLT-SUB	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		180	75	0	2	40	19	31	-	9	0	0	2			
(9XX) Open		<u>-</u>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-		DISTPLT-SUB	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total A&G Expense		<u>3,059</u>														
- Demand		3,059	1,286	4	41	685	316	531	-	147	6	6	37			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		3,059	1,286	4	41	685	316	531	-	147	6	6	37			
Total O&M Expenses		<u>18,475</u>														
- Demand		18,475	7,763	24	249	4,137	1,909	3,206	-	888	39	39	221			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		18,475	7,763	24	249	4,137	1,909	3,206	-	888	39	39	221			

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes			Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Subtransmission																
DEPRECIATION EXPENSE																
Depreciation Expense																
(403-303) Intangible				584												OpExp-SUB
- Demand	OpExp-SUB-D		584	245	1	8	131	60	101	-	28	1	1	7	100%	
- Customer	OpExp-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	OpExp-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			584	245	1	8	131	60	101	-	28	1	1	7		
(403-350) Transm Land				484												DEM
- Demand	NCP		484	204	1	7	108	50	84	-	23	1	1	6	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			484	204	1	7	108	50	84	-	23	1	1	6		
(403-352) Transm Strcutres				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(403-353) Transm Station Equipment				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(403-354) Transm Towers & Fixtures				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(403-355) Transm Poles & Fixtures				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(403-356) Transm OH Conductors				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(403-357) Transm UG Conduit				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(403-358) Transm UG Conductors				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(403-359) Transm Roads				-												DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		

West Penn Rate District		Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes		Allocation Factor	Total Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(403-360) Land			15												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	15	6	0	0	3	2	3	-	1	0	0	0	100%	
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		15	6	0	0	3	2	3	-	1	0	0	0		
(403-361) Structures			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-		
(403-362) Station Equip			343												DEM
- Demand	NCP	343	144	0	5	77	35	59	-	16	1	1	4	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		343	144	0	5	77	35	59	-	16	1	1	4		
(403-364) Poles			1,410												DEM
- Demand	NCP	1,410	592	2	19	316	146	245	-	68	3	3	17	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		1,410	592	2	19	316	146	245	-	68	3	3	17		
(403-365) OH Conductors			1,898												DEM
- Demand	NCP	1,898	797	2	26	425	196	329	-	91	4	4	23	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		1,898	797	2	26	425	196	329	-	91	4	4	23		
(403-366) UG Conduit			0												DEM
- Demand	NCP	0	0	0	0	0	0	0	-	0	0	0	0	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		0	0	0	0	0	0	0	-	0	0	0	0		
(403-367) UG Conductors			293												DEM
- Demand	NCP	293	123	0	4	66	30	51	-	14	1	1	4	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		293	123	0	4	66	30	51	-	14	1	1	4		
(403-368) Line Transformers			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-		
(403-369) Services			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-		

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures		445												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	445	187	1	6	100	46	77	-	21	1	1	5	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		445	187	1	6	100	46	77	-	21	1	1	5	
(403-391) Office Equipment		203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	203	85	0	3	45	21	35	-	10	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		203	85	0	3	45	21	35	-	10	0	0	2	
(403-392) Transportation		77												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	77	32	0	1	17	8	13	-	4	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		77	32	0	1	17	8	13	-	4	0	0	1	
(403-393) Stores Equip		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		96												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	96	40	0	1	22	10	17	-	5	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		96	40	0	1	22	10	17	-	5	0	0	1	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(403-395) Laboratory Equip		1														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	-	0	0	0	0			
(403-396) Power Equipment		0														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		0	0	0	0	0	0	0	-	0	0	0	0			
(403-397) Communication Equip		227														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	227	95	0	3	51	23	39	-	11	0	0	3	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		227	95	0	3	51	23	39	-	11	0	0	3			
(403-398) Misc. Equip		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Amortization and Depletion of Utility Plant		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Cost of Removal/Salvage		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Average Net Salvage		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Depreciation Expense		1,274														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,274	536	2	17	285	132	221	-	61	3	3	15	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,274	536	2	17	285	132	221	-	61	3	3	15			
Total Depreciation Expense		7,350														
- Demand		7,350	3,089	9	99	1,646	759	1,276	-	353	16	15	88			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		7,350	3,089	9	99	1,646	759	1,276	-	353	16	15	88			

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		1,042												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,042	438	1	14	233	108	181	-	50	2	2	12	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,042	438	1	14	233	108	181	-	50	2	2	12	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		570												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	570	240	1	8	128	59	99	-	27	1	1	7	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		570	240	1	8	128	59	99	-	27	1	1	7	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		242												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	242	102	0	3	54	25	42	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		242	102	0	3	54	25	42	-	12	1	1	3	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		9,205												
- Demand		9,205	3,868	12	124	2,061	951	1,597	-	442	19	19	110	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,205	3,868	12	124	2,061	951	1,597	-	442	19	19	110	

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West Penn Rate District		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Taxes Other than Income															
Gross Receipt Taxes			1,848												DISTPLT-SUB
- Demand	Revenues	1,848		1,291	3	62	250	101	75	0	17	18	25	5	100%
- Customer	Revenues	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,848		1,291	3	62	250	101	75	0	17	18	25	5	
Payroll Taxes			165												LABOR-SUB
- Demand	LABOR-SUB-D	165		69	0	2	37	17	29	-	8	0	0	2	100%
- Customer	LABOR-SUB-C	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		165		69	0	2	37	17	29	-	8	0	0	2	
PURTA Taxes			126												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	126		53	0	2	28	13	22	-	6	0	0	2	100%
- Customer	DISTPLT-SUB-C	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		126		53	0	2	28	13	22	-	6	0	0	2	
Real Estate Taxes			14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14		6	0	0	3	1	2	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		14		6	0	0	3	1	2	-	1	0	0	0	
Sales & Use Taxes			1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1		0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1		0	0	0	0	0	0	-	0	0	0	0	
Misc. Taxes			-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes			-												LABOR-SUB
- Demand	LABOR-SUB-D	-		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes			-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income			2,152												
- Demand		2,152		1,419	4	66	318	132	127	0	32	19	26	9	
- Customer		-		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		2,152		1,419	4	66	318	132	127	0	32	19	26	9	
Total Operating Expenses			29,832												
- Demand		29,832		13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340	
- Customer		-		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	
Total		29,832		13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340	

West Penn Rate District		Residential Service		General Service Volunteer		General Service Small		General Service Medium		General Service Large		General Power / Transmission		Primary Power Sch. 44		Primary Power Sch. 46		Outdoor Lighting		Street Lighting Service		Penn. State University		Classification					
Allocation to Customer Classes		Allocation Factor		Total Company		RS		GSV		GSS		GSM		GSL		GP/TP		PP44		PP46		POL		STLT		PSU		Factor	
Primary																													
UTILITY PLANT																													
Intangible Plant																													
(301) Organization				23																								DISTPLT-PRI	
- Demand		DISTPLT-PRI-D		21		11		0		0		6		2		1		-		-		0		0		0		90%	
- Customer		DISTPLT-PRI-C		2		-		-		-		1		1		0		-		-		-		-		0		10%	
- Commodity		DISTPLT-PRI-E		-		-		-		-		-		-		-		-		-		-		-		-		0%	
Total				23		11		0		0		7		3		1		-		-		0		0		0			
(302) Franchises and Consents				-																								DISTPLT-PRI	
- Demand		DISTPLT-PRI-D		-		-		-		-		-		-		-		-		-		-		-		-		90%	
- Customer		DISTPLT-PRI-C		-		-		-		-		-		-		-		-		-		-		-		-		10%	
- Commodity		DISTPLT-PRI-E		-		-		-		-		-		-		-		-		-		-		-		-		0%	
Total				-		-		-		-		-		-		-		-		-		-		-		-			
(303) Intangible Plant				13,088																								OpExp-PRI	
- Demand		OpExp-PRI-D		10,143		5,373		16		172		2,848		1,198		312		-		-		27		27		169		77%	
- Customer		OpExp-PRI-C		2,945		-		-		-		1,705		1,008		225		-		-		-		-		7		23%	
- Commodity		OpExp-PRI-E		-		-		-		-		-		-		-		-		-		-		-		-		0%	
Total				13,088		5,373		16		172		4,553		2,206		537		-		-		27		27		176			
Total Intangible Plant				13,111																									
- Demand				10,163		5,384		16		173		2,853		1,201		313		-		-		27		27		169			
- Customer				2,948		-		-		-		1,707		1,008		226		-		-		-		-		7			
- Commodity				-		-		-		-		-		-		-		-		-		-		-		-			
Total				13,111		5,384		16		173		4,560		2,209		538		-		-		27		27		177			
Distribution Plant																													
(350) Transmission Land				-																								N/A	
- Demand				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Customer				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Commodity				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
Total				-		-		-		-		-		-		-		-		-		-		-		-			
(352) Transmission Structures				-																								N/A	
- Demand				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Customer				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Commodity				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
Total				-		-		-		-		-		-		-		-		-		-		-		-			
(353) Trans. Station Equipment				-																								N/A	
- Demand				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Customer				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Commodity				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
Total				-		-		-		-		-		-		-		-		-		-		-		-			
(354) Trans. Towers & Fixtures				-																								N/A	
- Demand				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Customer				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Commodity				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
Total				-		-		-		-		-		-		-		-		-		-		-		-			
(355) Trans. Poles & Fixtures				-																								N/A	
- Demand				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Customer				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
- Commodity				-		-		-		-		-		-		-		-		-		-		-		-		N/A	
Total				-		-		-		-		-		-		-		-		-		-		-		-			

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		409												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	35	-	-	-	3	14	12	-	-	-	-	7	8%
- Customer	DIST_364-368-PRI-C	374	-	-	-	217	128	29	-	-	-	-	1	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		409	-	-	-	219	142	40	-	-	-	-	8	
(361) Structures and Improvements		24,361												DEM
- Demand	NCP-PRIMARY	24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	
(362) Station Equipment		423,861												DEM
- Demand	NCP-PRIMARY	423,861	226,373	688	7,261	119,716	49,121	11,991	-	-	1,138	1,127	6,445	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		423,861	226,373	688	7,261	119,716	49,121	11,991	-	-	1,138	1,127	6,445	
(364) Poles, Towers & Fixtures		11,269												364P
- Demand	NCP-PRI	2,315	-	-	-	168	917	773	-	-	-	-	458	21%
- Customer	CUS-PRI	8,953	-	-	-	5,183	3,063	685	-	-	-	-	21	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,269	-	-	-	5,351	3,980	1,459	-	-	-	-	479	
(365) Overhead Conductors & Devices		39,629												365P
- Demand	NCP-PRI	824	-	-	-	60	326	275	-	-	-	-	163	2%
- Customer	CUS-PRI	38,806	-	-	-	22,466	13,276	2,971	-	-	-	-	93	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39,629	-	-	-	22,526	13,602	3,246	-	-	-	-	256	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(366) Underground Conduit		715													366P	
- Demand	NCP-PRI	715	-	-	-	52	283	239	-	-	-	-	141	100%		
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		715	-	-	-	52	283	239	-	-	-	-	141			
(367) Underground Conductors & Device		3,939													367P	
- Demand	NCP-PRI	857	-	-	-	62	339	286	-	-	-	-	169	22%		
- Customer	CUS-PRI	3,082	-	-	-	1,784	1,054	236	-	-	-	-	7	78%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		3,939	-	-	-	1,846	1,394	522	-	-	-	-	177			
(368) Line Transformers		-													368P	
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%		
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(369) Services		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(370) Meters		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(371) Customer Premises		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(372) Leased Property Cust. Prem.		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(373) Streetlight		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total Distribution Plant		504,183														
- Demand		452,968	239,384	728	7,679	126,940	53,823	14,266	-	-	1,203	1,192	7,753			
- Customer		51,215	-	-	29,651	17,521	3,921	-	-	-	-	-	123			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		504,183	239,384	728	7,679	156,591	71,344	18,186	-	-	1,203	1,192	7,876			
General Plant																
(389) Land		349													DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	313	166	1	5	88	37	10	-	-	1	1	5	90%		
- Customer	DISTPLT-PRI-C	35	-	-	-	21	12	3	-	-	-	-	0	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		349	166	1	5	108	49	13	-	-	1	1	5			
(390) Structures		20,928													DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	18,802	9,937	30	319	5,269	2,234	592	-	-	50	49	322	90%		
- Customer	DISTPLT-PRI-C	2,126	-	-	-	1,231	727	163	-	-	-	-	5	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		20,928	9,937	30	319	6,500	2,961	755	-	-	50	49	327			

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West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Primary	Allocation Factor	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(391) Office Equipment		2,848											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,559	1,352	4	43	717	304	81	-	7	7	44	90%
- Customer	DISTPLT-PRI-C	289	-	-	-	167	99	22	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,848	1,352	4	43	884	403	103	-	7	7	44	
(392) Transportation		1,769											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,590	840	3	27	445	189	50	-	4	4	27	90%
- Customer	DISTPLT-PRI-C	180	-	-	-	104	61	14	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,769	840	3	27	550	250	64	-	4	4	28	
(393) Stores Equipment		33											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	15	0	0	8	3	1	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	15	0	0	10	5	1	-	0	0	1	
(394) Tools & Garage Equip.		3,018											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,712	1,433	4	46	760	322	85	-	7	7	46	90%
- Customer	DISTPLT-PRI-C	307	-	-	-	178	105	23	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,018	1,433	4	46	937	427	109	-	7	7	47	
(395) Laboratory		57											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	27	0	1	14	6	2	-	0	0	1	90%
- Customer	DISTPLT-PRI-C	6	-	-	-	3	2	0	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		57	27	0	1	18	8	2	-	0	0	1	
(396) Power Equipment		39											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	35	19	0	1	10	4	1	-	0	0	1	90%
- Customer	DISTPLT-PRI-C	4	-	-	-	2	1	0	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39	19	0	1	12	6	1	-	0	0	1	
(397) Communication Equipment		5,773											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,187	2,741	8	88	1,454	616	163	-	14	14	89	90%
- Customer	DISTPLT-PRI-C	586	-	-	-	340	201	45	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,773	2,741	8	88	1,793	817	208	-	14	14	90	
(398) Misc. Equipment		2											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	1	0	0	0	0	0	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	-	0	0	0	
Total General Plant		34,816											
- Demand		31,280	16,531	50	530	8,766	3,717	985	-	83	82	535	
- Customer		3,537	-	-	-	2,048	1,210	271	-	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		34,816	16,531	50	530	10,813	4,927	1,256	-	83	82	544	
Total Utility Plant		552,111											
- Demand		494,412	261,299	795	8,382	138,560	58,741	15,563	-	1,313	1,301	8,458	
- Customer		57,699	-	-	-	33,405	19,739	4,417	-	-	-	138	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		552,111	261,299	795	8,382	171,964	78,480	19,980	-	1,313	1,301	8,596	

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Primary														
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(11,307)												OpExp-PRI
- Demand	OpExp-PRI-D	(8,763)	(4,642)	(14)	(149)	(2,460)	(1,035)	(269)	-	-	(23)	(23)	(146)	77%
- Customer	OpExp-PRI-C	(2,545)	-	-	-	(1,473)	(871)	(195)	-	-	-	-	(6)	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11,307)	(4,642)	(14)	(149)	(3,933)	(1,906)	(464)	-	-	(23)	(23)	(152)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes			Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-359) Transm Roads				-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total				-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land				(463)												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D		(39)	-	-	-	(3)	(16)	(13)	-	-	-	-	-	(8)	8%
- Customer	DIST_364-368-PRI-C		(424)	-	-	-	(245)	(145)	(32)	-	-	-	-	-	(1)	92%
- Commodity	DIST_364-368-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(463)	-	-	-	(248)	(161)	(46)	-	-	-	-	(9)	
(108-361) Structures				(12,114)												DEM
- Demand	NCP-PRIMARY		(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)	
(108-362) Station Equip				(182,957)												DEM
- Demand	NCP-PRIMARY		(182,957)	(97,713)	(297)	(3,134)	(51,675)	(21,203)	(5,176)	-	-	(491)	(486)	(2,782)	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(182,957)	(97,713)	(297)	(3,134)	(51,675)	(21,203)	(5,176)	-	-	(491)	(486)	(2,782)	
(108-364) Poles				(2,938)												364P
- Demand	NCP-PRI		(604)	-	-	-	(44)	(239)	(202)	-	-	-	-	(119)	21%	
- Customer	CUS-PRI		(2,334)	-	-	-	(1,351)	(799)	(179)	-	-	-	-	(6)	79%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total				(2,938)	-	-	-	(1,395)	(1,038)	(380)	-	-	-	-	(125)	
(108-365) OH Conductors				(5,956)												365P
- Demand	NCP-PRI		(124)	-	-	-	(9)	(49)	(41)	-	-	-	-	(24)	2%	
- Customer	CUS-PRI		(5,832)	-	-	-	(3,376)	(1,995)	(446)	-	-	-	-	(14)	98%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total				(5,956)	-	-	-	(3,385)	(2,044)	(488)	-	-	-	-	(38)	
(108-366) UG Conduit				(271)												366P
- Demand	NCP-PRI		(271)	-	-	-	(20)	(107)	(91)	-	-	-	-	(54)	100%	
- Customer	CUS-PRI		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total				(271)	-	-	-	(20)	(107)	(91)	-	-	-	-	(54)	
(108-367) UG Cond & Dev				(1,010)												367P
- Demand	NCP-PRI		(220)	-	-	-	(16)	(87)	(73)	-	-	-	-	(43)	22%	
- Customer	CUS-PRI		(790)	-	-	-	(457)	(270)	(60)	-	-	-	-	(2)	78%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total				(1,010)	-	-	-	(473)	(357)	(134)	-	-	-	-	(45)	
(108-368) Line Transformers				-												368P
- Demand	NCP-PRI		-	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI		-	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services				-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total				-	-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(22)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(20)	(10)	(0)	(0)	(5)	(2)	(1)	-	-	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(1)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22)	(10)	(0)	(0)	(7)	(3)	(1)	-	-	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(6,505)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(5,844)	(3,089)	(9)	(99)	(1,638)	(694)	(184)	-	-	(16)	(15)	(100)	90%
- Customer	DISTPLT-PRI-C	(661)	-	-	-	(383)	(226)	(51)	-	-	-	-	(2)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,505)	(3,089)	(9)	(99)	(2,020)	(921)	(235)	-	-	(16)	(15)	(102)	
(108-391) Office Furn & Equip		(2,001)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,798)	(950)	(3)	(30)	(504)	(214)	(57)	-	-	(5)	(5)	(31)	90%
- Customer	DISTPLT-PRI-C	(203)	-	-	-	(118)	(70)	(16)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,001)	(950)	(3)	(30)	(621)	(283)	(72)	-	-	(5)	(5)	(31)	
(108-392) Transportation Equip		(1,067)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(958)	(507)	(2)	(16)	(269)	(114)	(30)	-	-	(3)	(3)	(16)	90%
- Customer	DISTPLT-PRI-C	(108)	-	-	-	(63)	(37)	(8)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,067)	(507)	(2)	(16)	(331)	(151)	(38)	-	-	(3)	(3)	(17)	
(108-393) Stores Equip		(27)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(13)	(0)	(0)	(7)	(3)	(1)	-	-	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(27)	(13)	(0)	(0)	(8)	(4)	(1)	-	-	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,515)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,361)	(719)	(2)	(23)	(381)	(162)	(43)	-	-	(4)	(4)	(23)	90%
- Customer	DISTPLT-PRI-C	(154)	-	-	-	(89)	(53)	(12)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,515)	(719)	(2)	(23)	(470)	(214)	(55)	-	-	(4)	(4)	(24)	

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West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Primary			Total Company											
(108-395) Laboratory Equip			(49)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(44)	(23)	(0)	(1)	(12)	(5)	(1)	-	-	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(49)	(23)	(0)	(1)	(15)	(7)	(2)	-	-	(0)	(0)	(1)
(108-396) Power Operated Equip			(35)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(31)	(16)	(0)	(1)	(9)	(4)	(1)	-	-	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(4)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(35)	(16)	(0)	(1)	(11)	(5)	(1)	-	-	(0)	(0)	(1)
(108-397) Communication Equip			(2,988)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2,685)	(1,419)	(4)	(46)	(752)	(319)	(85)	-	-	(7)	(7)	(46)	90%
- Customer	DISTPLT-PRI-C	(304)	-	-	-	(176)	(104)	(23)	-	-	-	-	(1)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(2,988)	(1,419)	(4)	(46)	(928)	(423)	(108)	-	-	(7)	(7)	(47)
(108-398) MISC Equip			(57)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(51)	(27)	(0)	(1)	(14)	(6)	(2)	-	-	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(6)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(57)	(27)	(0)	(1)	(18)	(8)	(2)	-	-	(0)	(0)	(1)
Total Accumulated Depreciation			(231,281)											
- Demand		(217,907)	(115,598)	(352)	(3,708)	(61,239)	(25,663)	(6,612)	-	-	(581)	(576)	(3,580)	
- Customer		(13,374)	-	-	-	(7,743)	(4,575)	(1,024)	-	-	-	-	(32)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation			(231,281)	(115,598)	(352)	(3,708)	(68,982)	(30,238)	(7,636)	-	-	(581)	(576)	(3,612)
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies			3,090											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,776	1,467	4	47	778	330	87	-	-	7	7	48	90%
- Customer	DISTPLT-PRI-C	314	-	-	-	182	107	24	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			3,090	1,467	4	47	960	437	111	-	-	7	7	48
Cash Working Capital			8,440											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,582	4,007	12	129	2,125	901	239	-	-	20	20	130	90%
- Customer	DISTPLT-PRI-C	857	-	-	-	496	293	66	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			8,440	4,007	12	129	2,621	1,194	304	-	-	20	20	132
Deferred Storm Damage			7,508											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,746	3,565	11	114	1,890	802	212	-	-	18	18	115	90%
- Customer	DISTPLT-PRI-C	763	-	-	-	442	261	58	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			7,508	3,565	11	114	2,332	1,062	271	-	-	18	18	117

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Customer Deposits		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(74,570)														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(66,996)	(35,406)	(108)	(1,136)	(18,775)	(7,961)	(2,110)	-	-	(178)	(176)	(1,147)			90%
- Customer	DISTPLT-PRI-C	(7,575)	-	-	-	(4,385)	(2,591)	(580)	-	-	-	-	(18)			10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		(74,570)	(35,406)	(108)	(1,136)	(23,160)	(10,552)	(2,690)	-	-	(178)	(176)	(1,165)			
Capitalized Pension and OPEB		(597)														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(536)	(283)	(1)	(9)	(150)	(64)	(17)	-	-	(1)	(1)	(9)			90%
- Customer	DISTPLT-PRI-C	(61)	-	-	-	(35)	(21)	(5)	-	-	-	-	(0)			10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		(597)	(283)	(1)	(9)	(185)	(84)	(22)	-	-	(1)	(1)	(9)			
Total Other Rate Base Items		(56,129)														
- Demand		(50,428)	(26,650)	(81)	(855)	(14,132)	(5,992)	(1,588)	-	-	(134)	(133)	(863)			
- Customer		(5,702)	-	-	-	(3,301)	(1,951)	(436)	-	-	-	-	(14)			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		(56,129)	(26,650)	(81)	(855)	(17,433)	(7,943)	(2,025)	-	-	(134)	(133)	(877)			
Total Rate Base		264,701														
- Demand		226,077	119,051	362	3,819	63,189	27,086	7,363	-	-	598	593	4,015			
- Customer		38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		264,701	119,051	362	3,819	85,550	40,300	10,320	-	-	598	593	4,107			

West Penn Rate District	Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes	Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary	Factor	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		588											DistOpExp-PRI
- Demand	DistOpExp-PRI-D	576	307	1	10	162	67	17	-	2	2	9	98%
- Customer	DistOpExp-PRI-C	11	-	-	-	7	4	1	-	-	-	0	2%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		588	307	1	10	169	71	18	-	2	2	9	
(581) Load Dispatching		512											DEM
- Demand	NCP-PRIMARY	512	273	1	9	145	59	14	-	1	1	8	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	273	1	9	145	59	14	-	1	1	8	
(582) Station Expenses		1,276											DEM
- Demand	NCP-PRIMARY	1,276	681	2	22	360	148	36	-	3	3	19	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,276	681	2	22	360	148	36	-	3	3	19	
(583) Overhead line expenses		13											365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	-	-	-	0	2%
- Customer	CUS-PRI	13	-	-	-	8	5	1	-	-	-	0	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	-	-	-	8	5	1	-	-	-	0	
(584) Underground line expenses		28											367P
- Demand	NCP-PRI	6	-	-	-	0	2	2	-	-	-	1	22%
- Customer	CUS-PRI	22	-	-	-	13	8	2	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	-	-	-	13	10	4	-	-	-	1	
(586) Meter expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		1,678											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,507	797	2	26	422	179	47	-	4	4	26	90%
- Customer	DISTPLT-PRI-C	170	-	-	-	99	58	13	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,678	797	2	26	521	237	61	-	4	4	26	

West Penn Rate District			Residential Service	General Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Allocation to Customer Classes		Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL						
Primary														
(589) Rents			-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses			4,095											
- Demand		3,878	2,058	6	66	1,090	456	117	-	-	10	10	63	
- Customer		217	-	-	-	126	74	17	-	-	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total			4,095	2,058	6	66	1,216	531	134	-	10	10	64	
Maintenance Expense														
(590) Maintenance Supervision and Engineering			56											DistMtExp-PRI
- Demand	DistMtExp-PRI-D	40	21	0	1	11	5	1	-	-	0	0	1	72%
- Customer	DistMtExp-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	28%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			56	21	0	1	20	10	2	-	0	0	1	
(591) Maintenance of Structures			-											DEM
- Demand	NCP-PRIMARY	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment			8,716											DEM
- Demand	NCP-PRIMARY	8,716	4,655	14	149	2,462	1,010	247	-	-	23	23	133	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			8,716	4,655	14	149	2,462	1,010	247	-	23	23	133	
(593) Maintenance of Overhead Lines			3,553											365P
- Demand	NCP-PRI	74	-	-	-	5	29	25	-	-	-	-	15	2%
- Customer	CUS-PRI	3,479	-	-	-	2,014	1,190	266	-	-	-	-	8	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			3,553	-	-	2,020	1,220	291	-	-	-	-	23	
(594) Maintenance of underground lines			15											367P
- Demand	NCP-PRI	3	-	-	-	0	1	1	-	-	-	-	1	22%
- Customer	CUS-PRI	12	-	-	-	7	4	1	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			15	-	-	7	5	2	-	-	-	-	1	
(595) Maintenance of line transformers			-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District																
Allocation to Customer Classes		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State		
Primary		Factor	Company	RS	GSV	GSS	GSM	GSL	/ Transmission	Power Sch. 44	Power Sch. 46	POL	STLT	PSU	Classification	
Administrative & General Expense																
(920) Administrative and General Salaries			390													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		344	183	1	6	97	40	10	-	-	1	1	5		88%
- Customer	NONAGLAB-PRI-C		46	-	-	-	27	16	4	-	-	-	-	0		12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			390	183	1	6	124	56	14	-	-	1	1	6		
(921) Office Supplies			807													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		712	379	1	12	200	83	21	-	-	2	2	11		88%
- Customer	NONAGLAB-PRI-C		95	-	-	-	55	33	7	-	-	-	-	0		12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			807	379	1	12	255	116	28	-	-	2	2	12		
(922) Admin Expenses			-													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		-	-	-	-	-	-	-	-	-	-	-	-		88%
- Customer	NONAGLAB-PRI-C		-	-	-	-	-	-	-	-	-	-	-	-		12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(923) Outside Services			5,992													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		5,286	2,811	9	90	1,488	619	156	-	-	14	14	84		88%
- Customer	NONAGLAB-PRI-C		706	-	-	-	409	242	54	-	-	-	-	2		12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			5,992	2,811	9	90	1,897	860	210	-	-	14	14	86		
(924) Property Insurance			33													DISTPLT-PRI
- Demand	DISTPLT-PRI-D		30	16	0	1	8	4	1	-	-	0	0	1		90%
- Customer	DISTPLT-PRI-C		3	-	-	-	2	1	0	-	-	-	-	0		10%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			33	16	0	1	10	5	1	-	-	0	0	1		
(925) Injury and Damages			671													DISTLAB-PRI
- Demand	DISTLAB-PRI-D		592	315	1	10	167	69	18	-	-	2	2	9		88%
- Customer	DISTLAB-PRI-C		79	-	-	-	46	27	6	-	-	-	-	0		12%
- Commodity	DISTLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			671	315	1	10	212	96	24	-	-	2	2	10		
(926) Pension and Benefits			179													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		158	84	0	3	44	18	5	-	-	0	0	3		88%
- Customer	NONAGLAB-PRI-C		21	-	-	-	12	7	2	-	-	-	-	0		12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			179	84	0	3	57	26	6	-	-	0	0	3		
(928) Regulatory Commission Expense			512													DISTPLT-PRI
- Demand	DISTPLT-PRI-D		460	243	1	8	129	55	14	-	-	1	1	8		90%
- Customer	DISTPLT-PRI-C		52	-	-	-	30	18	4	-	-	-	-	0		10%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			512	243	1	8	159	72	18	-	-	1	1	8		
(930.1) General Advertising			5													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		4	2	0	0	1	0	0	-	-	0	0	0		88%
- Customer	NONAGLAB-PRI-C		1	-	-	-	0	0	0	-	-	-	-	0		12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			5	2	0	0	1	1	0	-	-	0	0	0		
(903.2) Misc. Expense			102													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		90	48	0	2	25	11	3	-	-	0	0	1		88%
- Customer	NONAGLAB-PRI-C		12	-	-	-	7	4	1	-	-	-	-	0		12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			102	48	0	2	32	15	4	-	-	0	0	1		

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary	Allocation Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(931) Misc. Rent		228												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	202	107	0	3	57	24	6	-	-	1	1	3	88%
- Customer	NONAGLAB-PRI-C	27	-	-	-	16	9	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		228	107	0	3	72	33	8	-	-	1	1	3	
(935) Maint. Of General Plant		364												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	327	173	1	6	92	39	10	-	-	1	1	6	90%
- Customer	DISTPLT-PRI-C	37	-	-	-	21	13	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		364	173	1	6	113	51	13	-	-	1	1	6	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		9,283												
- Demand		8,204	4,360	13	140	2,309	962	244	-	-	22	22	132	
- Customer		1,080	-	-	-	625	369	83	-	-	-	-	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,283	4,360	13	140	2,934	1,331	327	-	-	22	22	135	
Total O&M Expenses		25,924												
- Demand		21,100	11,192	34	359	5,929	2,485	641	-	-	56	56	347	
- Customer		4,825	-	-	-	2,793	1,651	369	-	-	-	-	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25,924	11,192	34	359	8,723	4,136	1,010	-	-	56	56	358	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	-	0	0	0	
(403-390) Structures		901												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	809	428	1	14	227	96	25	-	-	2	2	14	90%
- Customer	DISTPLT-PRI-C	92	-	-	-	53	31	7	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		901	428	1	14	280	127	32	-	-	2	2	14	
(403-391) Office Equipment		411												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	369	195	1	6	103	44	12	-	-	1	1	6	90%
- Customer	DISTPLT-PRI-C	42	-	-	-	24	14	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		411	195	1	6	128	58	15	-	-	1	1	6	
(403-392) Transportation		155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	139	74	0	2	39	17	4	-	-	0	0	2	90%
- Customer	DISTPLT-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		155	74	0	2	48	22	6	-	-	0	0	2	
(403-393) Stores Equip		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	1	0	0	0	0	0	-	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	-	0	0	0	
(403-394) Tools, Shop & Garage Equip		195												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	175	93	0	3	49	21	6	-	-	0	0	3	90%
- Customer	DISTPLT-PRI-C	20	-	-	-	11	7	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		195	93	0	3	61	28	7	-	-	0	0	3	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Primary																
(403-395) Laboratory Equip		2														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2	1	0	0	0	0	0	-	-	0	0	0	90%		
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2	1	0	0	1	0	0	-	-	0	0	0			
(403-396) Power Equipment		1														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	-	0	0	0	90%		
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	-	-	0	0	0			
(403-397) Communication Equip		459														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	412	218	1	7	116	49	13	-	-	1	1	7	90%		
- Customer	DISTPLT-PRI-C	47	-	-	-	27	16	4	-	-	-	-	0	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		459	218	1	7	142	65	17	-	-	1	1	7			
(403-398) Misc. Equip		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Amortization and Depletion of Utility Plant		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Cost of Removal/Salvage		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Average Net Salvage		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Depreciation Expense		2,580														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,318	1,225	4	39	650	275	73	-	-	6	6	40	90%		
- Customer	DISTPLT-PRI-C	262	-	-	-	152	90	20	-	-	-	-	1	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,580	1,225	4	39	801	365	93	-	-	6	6	40			
Total Depreciation Expense		14,261														
- Demand		12,503	5,776	18	185	3,077	1,396	1,452	-	350	29	29	191			
- Customer		1,758	-	-	-	1,018	601	135	-	-	-	-	4			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		14,261	5,776	18	185	4,095	1,997	1,587	-	350	29	29	196			

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		2,109												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,895	1,001	3	32	531	225	60	-	-	5	5	32	90%
- Customer	DISTPLT-PRI-C	214	-	-	-	124	73	16	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,109	1,001	3	32	655	298	76	-	-	5	5	33	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		1,155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,038	548	2	18	291	123	33	-	-	3	3	18	90%
- Customer	DISTPLT-PRI-C	117	-	-	-	68	40	9	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,155	548	2	18	359	163	42	-	-	3	3	18	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		490												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	440	233	1	7	123	52	14	-	-	1	1	8	90%
- Customer	DISTPLT-PRI-C	50	-	-	-	29	17	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		490	233	1	7	152	69	18	-	-	1	1	8	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		18,015												
- Demand		15,876	7,559	23	242	4,022	1,797	1,558	-	350	38	38	249	
- Customer		2,139	-	-	-	1,238	732	164	-	-	-	-	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,015	7,559	23	242	5,261	2,528	1,722	-	350	38	38	254	

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West Penn Rate District		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Taxes Other than Income															
Gross Receipt Taxes			3,741												DISTPLT-PRI
- Demand	Revenues	3,361		2,349	6	112	454	184	136	1	31	33	46	10	90%
- Customer	Revenues	380		266	1	13	51	21	15	0	3	4	5	1	10%
- Commodity	Revenues	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,741		2,615	7	125	506	204	151	1	34	37	51	11	
Payroll Taxes			351												LABOR-PRI
- Demand	LABOR-PRI-D	309		164	1	5	87	36	9	-	-	1	1	5	88%
- Customer	LABOR-PRI-C	41		-	-	-	24	14	3	-	-	-	-	0	12%
- Commodity	LABOR-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		351		164	1	5	111	50	12	-	-	1	1	5	
PURTA Taxes			255												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	229		121	0	4	64	27	7	-	-	1	1	4	90%
- Customer	DISTPLT-PRI-C	26		-	-	-	15	9	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		255		121	0	4	79	36	9	-	-	1	1	4	
Real Estate Taxes			28												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	25		13	0	0	7	3	1	-	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	3		-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	0	-	-	-	-	-	0%
Total		28		13	0	0	9	4	1	-	-	0	0	0	
Sales & Use Taxes			1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1		0	0	0	0	0	0	-	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	0		-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1		0	0	0	0	0	0	-	-	0	0	0	
Misc. Taxes			-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-		-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-		-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes			-												LABOR-PRI
- Demand	LABOR-PRI-D	-		-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	LABOR-PRI-C	-		-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	LABOR-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes			-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-		-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-		-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income			4,375												
- Demand		3,925		2,648	7	122	613	250	153	1	31	34	47	19	
- Customer		450		266	1	13	92	45	21	0	3	4	5	1	
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,375		2,914	8	134	705	295	173	1	34	38	53	20	
Total Operating Expenses			48,315												
- Demand		40,901		21,399	64	723	10,565	4,532	2,352	1	381	129	141	615	
- Customer		7,414		266	1	13	4,124	2,427	554	0	3	4	5	18	
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	
Total		48,315		21,665	65	736	14,688	6,959	2,906	1	384	132	146	633	

[illegible]

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		16,105												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,153	1,246	4	40	646	199	6	-	-	6	6	-	13%
- Customer	DIST_364-368-SEC-C	13,952	11,971	12	1,171	697	13	0	-	-	78	11	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,105	13,217	15	1,211	1,342	212	6	-	-	84	17	-	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		476,027												364S
- Demand	NCP-SEC	97,811	56,593	172	1,814	29,338	9,052	275	-	-	284	282	-	21%
- Customer	CUS-SEC	378,216	324,519	316	31,735	18,882	354	3	-	-	2,115	292	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		476,027	381,113	488	33,549	48,220	9,407	278	-	-	2,399	574	-	
(365) Overhead Conductors & Devices		913,055												365S
- Demand	NCP-SEC	18,983	10,983	33	352	5,694	1,757	53	-	-	55	55	-	2%
- Customer	CUS-SEC	894,073	767,138	748	75,019	44,635	837	7	-	-	4,999	690	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		913,055	778,121	781	75,371	50,329	2,594	61	-	-	5,055	744	-	

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Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(366) Underground Conduit		24,054														366S
- Demand	NCP-SEC	24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-		100%	
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-		0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-			
(367) Underground Conductors & Device		251,747														367S
- Demand	NCP-SEC	54,796	31,705	96	1,016	16,436	5,071	154	-	-	159	158	-		22%	
- Customer	CUS-SEC	196,951	168,989	165	16,526	9,832	184	2	-	-	1,101	152	-		78%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		251,747	200,694	261	17,542	26,268	5,256	155	-	-	1,261	310	-			
(368) Line Transformers		523,236														368S
- Demand	NCP-SEC	96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-		19%	
- Customer	CUS-SEC	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-		81%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-			
(369) Services		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(370) Meters		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(371) Customer Premises		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(372) Leased Property Cust. Prem.		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(373) Streetlight		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total Distribution Plant		2,204,224														
- Demand		294,652	170,486	519	5,464	88,381	27,270	827	-	-	857	849	-			
- Customer		1,909,572	1,638,462	1,597	160,226	95,332	1,788	15	-	-	10,678	1,473	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		2,204,224	1,808,948	2,115	165,691	183,713	29,058	843	-	-	11,534	2,322	-			
General Plant																
(389) Land		1,525														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	118	0	4	61	19	1	-	-	1	1	-		13%	
- Customer	DISTPLT-SEC-C	1,322	1,134	1	111	66	1	0	-	-	7	1	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		1,525	1,252	1	115	127	20	1	-	-	8	2	-			
(390) Structures		91,495														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,231	7,077	22	227	3,669	1,132	34	-	-	36	35	-		13%	
- Customer	DISTPLT-SEC-C	79,264	68,011	66	6,651	3,957	74	1	-	-	443	61	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		91,495	75,087	88	6,878	7,626	1,206	35	-	-	479	96	-			

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(391) Office Equipment		12,450														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,664	963	3	31	499	154	5	-	-	5	5	-	13%		
- Customer	DISTPLT-SEC-C	10,786	9,255	9	905	538	10	0	-	-	60	8	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		12,450	10,218	12	936	1,038	164	5	-	-	65	13	-			
(392) Transportation		7,735														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,034	598	2	19	310	96	3	-	-	3	3	-	13%		
- Customer	DISTPLT-SEC-C	6,701	5,750	6	562	335	6	0	-	-	37	5	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		7,735	6,348	7	581	645	102	3	-	-	40	8	-			
(393) Stores Equipment		142														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	123	106	0	10	6	0	0	-	-	1	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		142	117	0	11	12	2	0	-	-	1	0	-			
(394) Tools & Garage Equip.		13,196														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,764	1,021	3	33	529	163	5	-	-	5	5	-	13%		
- Customer	DISTPLT-SEC-C	11,432	9,809	10	959	571	11	0	-	-	64	9	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		13,196	10,830	13	992	1,100	174	5	-	-	69	14	-			
(395) Laboratory		249														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	215	185	0	18	11	0	0	-	-	1	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		249	204	0	19	21	3	0	-	-	1	0	-			
(396) Power Equipment		172														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	13	0	0	7	2	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	149	128	0	12	7	0	0	-	-	1	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		172	141	0	13	14	2	0	-	-	1	0	-			
(397) Communication Equipment		25,241														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,374	1,952	6	63	1,012	312	9	-	-	10	10	-	13%		
- Customer	DISTPLT-SEC-C	21,866	18,762	18	1,835	1,092	20	0	-	-	122	17	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		25,241	20,714	24	1,897	2,104	333	10	-	-	132	27	-			
(398) Misc. Equipment		7														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	6	5	0	1	0	0	0	-	-	0	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		7	6	0	1	1	0	0	-	-	0	0	-			
Total General Plant		152,213														
- Demand		20,347	11,773	36	377	6,103	1,883	57	-	-	59	59	-			
- Customer		131,865	113,144	110	11,064	6,583	123	1	-	-	737	102	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		152,213	124,917	146	11,442	12,686	2,007	58	-	-	797	160	-			
Total Utility Plant		2,430,652														
- Demand		317,803	183,881	559	5,894	95,325	29,413	892	-	-	924	915	-			
- Customer		2,112,850	1,812,880	1,767	177,283	105,481	1,978	17	-	-	11,814	1,630	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		2,430,652	1,996,761	2,326	183,176	200,806	31,391	909	-	-	12,738	2,545	-			

West Penn Rate District																
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University			Classification
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU			Factor
ACCUMULATED DEPRECIATION																
Accumulated Depreciation																
(108-302) Franchise & Consents		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(64,030)														OpExp-SEC
- Demand	OpExp-SEC-D	(2,411)	(1,395)	(4)	(45)	(723)	(223)	(7)	-	-	(7)	(7)	-	-	-	4%
- Customer	OpExp-SEC-C	(61,620)	(52,871)	(52)	(5,170)	(3,076)	(58)	(0)	-	-	(345)	(48)	-	-	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,030)	(54,266)	(56)	(5,215)	(3,799)	(281)	(7)	-	-	(352)	(54)	-	-	-	
(108-350) Transm Land		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District	Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(18,240)												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(2,438)	(1,411)	(4)	(45)	(731)	(226)	(7)	-	-	(7)	(7)	-	13%
- Customer	DIST_364-368-SEC-C	(15,802)	(13,558)	(13)	(1,326)	(789)	(15)	(0)	-	-	(88)	(12)	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(18,240)	(14,969)	(18)	(1,371)	(1,520)	(240)	(7)	-	-	(95)	(19)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(124,111)												3645
- Demand	NCP-SEC	(25,501)	(14,755)	(45)	(473)	(7,649)	(2,360)	(72)	-	-	(74)	(73)	-	21%
- Customer	CLUS-SEC	(98,609)	(84,609)	(82)	(8,274)	(4,923)	(92)	(1)	-	-	(551)	(76)	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(124,111)	(99,365)	(127)	(8,747)	(12,572)	(2,452)	(72)	-	-	(626)	(150)	-	
(108-365) OH Conductors		(137,221)												3655
- Demand	NCP-SEC	(2,853)	(1,651)	(5)	(53)	(856)	(264)	(8)	-	-	(8)	(8)	-	2%
- Customer	CLUS-SEC	(134,368)	(115,291)	(112)	(11,274)	(6,708)	(126)	(1)	-	-	(751)	(104)	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(137,221)	(116,942)	(117)	(11,327)	(7,564)	(390)	(9)	-	-	(760)	(112)	-	
(108-366) UG Conduit		(9,117)												3665
- Demand	NCP-SEC	(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	100%
- Customer	CLUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	
(108-367) UG Cond & Dev		(64,526)												3675
- Demand	NCP-SEC	(14,045)	(8,126)	(25)	(260)	(4,213)	(1,300)	(39)	-	-	(41)	(40)	-	22%
- Customer	CLUS-SEC	(50,481)	(43,314)	(42)	(4,236)	(2,520)	(47)	(0)	-	-	(282)	(39)	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,526)	(51,441)	(67)	(4,496)	(6,733)	(1,347)	(40)	-	-	(323)	(79)	-	
(108-368) Line Transformers		(193,182)												3685
- Demand	NCP-SEC	(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	19%
- Customer	CLUS-SEC	(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Exhibit__(BCA-2)
Corrected Class Cost of Service Study (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University		
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU		Factor
(108-370) Meters		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(95)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(7)	(0)	(0)	(4)	(1)	(0)	-	-	(0)	(0)	-	-	13%
- Customer	DISTPLT-SEC-C	(82)	(71)	(0)	(7)	(4)	(0)	(0)	-	-	(0)	(0)	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(95)	(78)	(0)	(7)	(8)	(1)	(0)	-	-	(0)	(0)	-	-	
(108-390) Struct & Impmnts -		(28,440)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(3,802)	(2,200)	(7)	(71)	(1,140)	(352)	(11)	-	-	(11)	(11)	-	-	13%
- Customer	DISTPLT-SEC-C	(24,638)	(21,140)	(21)	(2,067)	(1,230)	(23)	(0)	-	-	(138)	(19)	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28,440)	(23,340)	(27)	(2,138)	(2,370)	(375)	(11)	-	-	(149)	(30)	-	-	
(108-391) Office Furn & Equip		(8,747)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,169)	(677)	(2)	(22)	(351)	(108)	(3)	-	-	(3)	(3)	-	-	13%
- Customer	DISTPLT-SEC-C	(7,578)	(6,502)	(6)	(636)	(378)	(7)	(0)	-	-	(42)	(6)	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,747)	(7,179)	(8)	(658)	(729)	(115)	(3)	-	-	(46)	(9)	-	-	
(108-392) Transportation Equip		(4,664)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(623)	(361)	(1)	(12)	(187)	(58)	(2)	-	-	(2)	(2)	-	-	13%
- Customer	DISTPLT-SEC-C	(4,040)	(3,467)	(3)	(339)	(202)	(4)	(0)	-	-	(23)	(3)	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,664)	(3,828)	(4)	(351)	(389)	(61)	(2)	-	-	(24)	(5)	-	-	
(108-393) Stores Equip		(118)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16)	(9)	(0)	(0)	(5)	(1)	(0)	-	-	(0)	(0)	-	-	13%
- Customer	DISTPLT-SEC-C	(102)	(88)	(0)	(9)	(5)	(0)	(0)	-	-	(1)	(0)	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(118)	(97)	(0)	(9)	(10)	(2)	(0)	-	-	(1)	(0)	-	-	
(108-394) Tools, Shop & Garage Equip		(6,622)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(885)	(512)	(2)	(16)	(266)	(82)	(2)	-	-	(3)	(3)	-	-	13%
- Customer	DISTPLT-SEC-C	(5,737)	(4,922)	(5)	(481)	(286)	(5)	(0)	-	-	(32)	(4)	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,622)	(5,435)	(6)	(498)	(552)	(87)	(3)	-	-	(35)	(7)	-	-	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Secondary																
(108-395) Laboratory Equip		(214)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(29)	(17)	(0)	(1)	(9)	(3)	(0)	-	-	(0)	(0)	-		13%	
- Customer	DISTPLT-SEC-C	(186)	(159)	(0)	(16)	(9)	(0)	(0)	-	-	(1)	(0)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(214)	(176)	(0)	(16)	(18)	(3)	(0)	-	-	(1)	(0)	-			
(108-396) Power Operated Equip		(151)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(20)	(12)	(0)	(0)	(6)	(2)	(0)	-	-	(0)	(0)	-		13%	
- Customer	DISTPLT-SEC-C	(131)	(112)	(0)	(11)	(7)	(0)	(0)	-	-	(1)	(0)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(151)	(124)	(0)	(11)	(13)	(2)	(0)	-	-	(1)	(0)	-			
(108-397) Communication Equip		(13,063)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,746)	(1,010)	(3)	(32)	(524)	(162)	(5)	-	-	(5)	(5)	-		13%	
- Customer	DISTPLT-SEC-C	(11,317)	(9,710)	(9)	(950)	(565)	(11)	(0)	-	-	(63)	(9)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(13,063)	(10,721)	(13)	(982)	(1,089)	(172)	(5)	-	-	(68)	(14)	-			
(108-398) MISC Equip		(248)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(33)	(19)	(0)	(1)	(10)	(3)	(0)	-	-	(0)	(0)	-		13%	
- Customer	DISTPLT-SEC-C	(215)	(184)	(0)	(18)	(11)	(0)	(0)	-	-	(1)	(0)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(248)	(204)	(0)	(19)	(21)	(3)	(0)	-	-	(1)	(0)	-			
Total Accumulated Depreciation		(672,790)														
- Demand		(100,462)	(58,127)	(177)	(1,863)	(30,133)	(9,298)	(282)	-	-	(292)	(289)	-			
- Customer		(572,329)	(491,073)	(479)	(48,022)	(28,573)	(536)	(5)	-	-	(3,200)	(441)	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total Accumulated Depreciation		(672,790)	(549,200)	(655)	(49,885)	(58,706)	(9,834)	(287)	-	-	(3,492)	(731)	-			
OTHER RATE BASE ITEMS																
Other Rate Base Items																
Material & Supplies		13,508														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,806	1,045	3	33	542	167	5	-	-	5	5	-		13%	
- Customer	DISTPLT-SEC-C	11,702	10,041	10	982	584	11	0	-	-	65	9	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		13,508	11,086	13	1,015	1,126	178	5	-	-	71	14	-			
Cash Working Capital		36,897														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,932	2,854	9	91	1,479	456	14	-	-	14	14	-		13%	
- Customer	DISTPLT-SEC-C	31,965	27,427	27	2,682	1,596	30	0	-	-	179	25	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		36,897	30,281	35	2,774	3,075	486	14	-	-	193	39	-			
Deferred Storm Damage		32,825														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,388	2,539	8	81	1,316	406	12	-	-	13	13	-		13%	
- Customer	DISTPLT-SEC-C	28,437	24,400	24	2,386	1,420	27	0	-	-	159	22	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		32,825	26,939	32	2,467	2,736	433	13	-	-	172	35	-			

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West Penn Rate District																
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University		Classification	
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU		Factor	
Customer Deposits																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ADIT																DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(43,580)	(25,215)	(77)	(808)	(13,072)	(4,033)	(122)	-	-	(127)	(126)	-	-	-	13%
- Customer	DISTPLT-SEC-C	(282,432)	(242,334)	(236)	(23,698)	(14,100)	(264)	(2)	-	-	(1,579)	(218)	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(326,012)	(267,550)	(313)	(24,506)	(27,172)	(4,298)	(125)	-	-	(1,706)	(343)	-	-	-	
Capitalized Pension and OPEB																DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(349)	(202)	(1)	(6)	(105)	(32)	(1)	-	-	(1)	(1)	-	-	-	13%
- Customer	DISTPLT-SEC-C	(2,260)	(1,939)	(2)	(190)	(113)	(2)	(0)	-	-	(13)	(2)	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,609)	(2,141)	(3)	(196)	(217)	(34)	(1)	-	-	(14)	(3)	-	-	-	
Total Other Rate Base Items																
- Demand		(32,803)	(18,980)	(58)	(608)	(9,839)	(3,036)	(92)	-	-	(95)	(94)	-	-	-	
- Customer		(212,588)	(182,406)	(178)	(17,838)	(10,613)	(199)	(2)	-	-	(1,189)	(164)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		(245,391)	(201,386)	(235)	(18,446)	(20,452)	(3,235)	(94)	-	-	(1,284)	(258)	-	-	-	
Total Rate Base																
- Demand		184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-	-	-	
- Customer		1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,512,471	1,246,175	1,435	114,845	121,647	18,322	529	-	-	7,962	1,556	-	-	-	

West Penn Rate District	Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes	Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		684												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	129	75	0	2	39	12	0	-	-	0	0	-	19%
- Customer	DistOpExp-SEC-C	555	476	0	47	28	1	0	-	-	3	0	-	81%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		684	551	1	49	66	12	0	-	-	3	1	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		311												3655
- Demand	NCP-SEC	6	4	0	0	2	1	0	-	-	0	0	-	2%
- Customer	CUS-SEC	304	261	0	26	15	0	0	-	-	2	0	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		311	265	0	26	17	1	0	-	-	2	0	-	
(584) Underground line expenses		1,819												3675
- Demand	NCP-SEC	396	229	1	7	119	37	1	-	-	1	1	-	22%
- Customer	CUS-SEC	1,423	1,221	1	119	71	1	0	-	-	8	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,819	1,450	2	127	190	38	1	-	-	9	2	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		7,334												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	980	567	2	18	294	91	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,354	5,452	5	533	317	6	0	-	-	36	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,334	6,019	7	551	611	97	3	-	-	38	8	-	

West Penn Rate District														
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		10,148												
- Demand		1,512	875	3	28	454	140	4	-	-	4	4	-	
- Customer		8,636	7,410	7	725	431	8	0	-	-	48	7	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,148	8,285	10	753	885	148	4	-	-	53	11	-	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		377												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	9	5	0	0	3	1	0	-	-	0	0	-	2%
- Customer	DistMtExp-SEC-C	369	316	0	31	18	0	0	-	-	2	0	-	98%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		377	321	0	31	21	1	0	-	-	2	0	-	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		81,868												365S
- Demand	NCP-SEC	1,702	985	3	32	511	158	5	-	-	5	5	-	2%
- Customer	CUS-SEC	80,166	68,785	67	6,727	4,002	75	1	-	-	448	62	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81,868	69,770	70	6,758	4,513	233	5	-	-	453	67	-	
(594) Maintenance of underground lines		942												367S
- Demand	NCP-SEC	205	119	0	4	61	19	1	-	-	1	1	-	22%
- Customer	CUS-SEC	737	632	1	62	37	1	0	-	-	4	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		942	751	1	66	98	20	1	-	-	5	1	-	
(595) Maintenance of line transformers		-												368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification	
Allocation to Customer Classes		Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(597) Maintenance of meters			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant			899												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	120	70	0	2	36	11	0	-	-	0	0	-	-	13%
- Customer	DISTPLT-SEC-C	779	668	1	65	39	1	0	-	-	4	1	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			899	738	1	68	75	12	0	-	-	5	1	-	
Total Dist. Maintenance Expenses			84,086												
- Demand		2,036	1,178	4	38	611	188	6	-	-	6	6	-	-	
- Customer		82,050	70,401	69	6,885	4,096	77	1	-	-	459	63	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total			84,086	71,579	72	6,922	4,707	265	6	-	465	69	-	-	
Total Distribution Expenses			94,234												
- Demand		3,548	2,053	6	66	1,064	328	10	-	-	10	10	-	-	
- Customer		90,686	77,811	76	7,609	4,527	85	1	-	-	507	70	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total			94,234	79,864	82	7,675	5,592	413	11	-	517	80	-	-	
Customer Accounts															
(901) Supervision			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

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West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Secondary															
Administrative & General Expense															
(920) Administrative and General Salaries			1,203												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	56		32	0	1	17	5	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	1,147		984	1	96	57	1	0	-	-	6	1	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,203	1,016	1	97	74	6	0	-	-	7	1	-	
(921) Office Supplies			2,486												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	115		67	0	2	35	11	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	2,371		2,034	2	199	118	2	0	-	-	13	2	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,486	2,101	2	201	153	13	0	-	-	14	2	-	
(922) Admin Expenses			-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-		-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	NONAGLAB-SEC-C	-		-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services			18,464												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	855		495	2	16	257	79	2	-	-	2	2	-	5%
- Customer	NONAGLAB-SEC-C	17,608		15,108	15	1,477	879	16	0	-	-	98	14	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			18,464	15,603	16	1,493	1,136	96	3	-	-	101	16	-	
(924) Property Insurance			145												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19		11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	126		108	0	11	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			145	119	0	11	12	2	0	-	-	1	0	-	
(925) Injury and Damages			2,067												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	96		55	0	2	29	9	0	-	-	0	0	-	5%
- Customer	DISTLAB-SEC-C	1,972		1,692	2	165	98	2	0	-	-	11	2	-	95%
- Commodity	DISTLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,067	1,747	2	167	127	11	0	-	-	11	2	-	
(926) Pension and Benefits			551												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	26		15	0	0	8	2	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	526		451	0	44	26	0	0	-	-	3	0	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			551	466	0	45	34	3	0	-	-	3	0	-	
(928) Regulatory Commission Expense			2,238												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	299		173	1	6	90	28	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,939		1,663	2	163	97	2	0	-	-	11	1	-	87%
- Commodity	DISTPLT-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,238	1,836	2	168	187	30	1	-	-	12	2	-	
(930.1) General Advertising			14												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1		0	0	0	0	0	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	14		12	0	1	1	0	0	-	-	0	0	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			14	12	0	1	1	0	0	-	-	0	0	-	
(903.2) Misc. Expense			314												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15		8	0	0	4	1	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	300		257	0	25	15	0	0	-	-	2	0	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			314	266	0	25	19	2	0	-	-	2	0	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	
Allocation to Customer Classes		Allocation	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Classification
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(931) Misc. Rent		704												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	671	576	1	56	34	1	0	-	-	4	1	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		704	595	1	57	43	4	0	-	-	4	1	-	
(935) Maint. Of General Plant		1,590												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	213	123	0	4	64	20	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,377	1,182	1	116	69	1	0	-	-	8	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,590	1,305	2	120	133	21	1	-	-	8	2	-	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		29,777												
- Demand		1,727	999	3	32	518	160	5	-	-	5	5	-	
- Customer		28,050	24,068	23	2,354	1,400	26	0	-	-	157	22	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,777	25,067	26	2,386	1,918	186	5	-	-	162	27	-	
Total O&M Expenses		124,011												
- Demand		5,275	3,052	9	98	1,582	488	15	-	-	15	15	-	
- Customer		118,737	101,879	99	9,963	5,928	111	1	-	-	664	92	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		124,011	104,931	109	10,061	7,510	599	16	-	-	679	107	-	

[illegible]

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification	
Allocation to Customer Classes		Allocation Factor	Total Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(403-360) Land			166												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	22	13	0	0	7	2	0	-	-	0	0	-		13%
- Customer	DIST_364-368-SEC-C	144	124	0	12	7	0	0	-	-	1	0	-		87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			166	137	0	13	14	2	0	-	-	1	0	-	
(403-361) Structures			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles			7,771												364S
- Demand	NCP-SEC	1,597	924	3	30	479	148	4	-	-	5	5	-		21%
- Customer	CUS-SEC	6,175	5,298	5	518	308	6	0	-	-	35	5	-		79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			7,771	6,222	8	548	787	154	5	-	-	39	9	-	
(403-365) OH Conductors			18,864												365S
- Demand	NCP-SEC	392	227	1	7	118	36	1	-	-	1	1	-		2%
- Customer	CUS-SEC	18,472	15,849	15	1,550	922	17	0	-	-	103	14	-		98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			18,864	16,076	16	1,557	1,040	54	1	-	-	104	15	-	
(403-366) UG Conduit			416												366S
- Demand	NCP-SEC	416	241	1	8	125	38	1	-	-	1	1	-		100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			416	241	1	8	125	38	1	-	-	1	1	-	
(403-367) UG Conductors			5,064												367S
- Demand	NCP-SEC	1,102	638	2	20	331	102	3	-	-	3	3	-		22%
- Customer	CUS-SEC	3,962	3,400	3	332	198	4	0	-	-	22	3	-		78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			5,064	4,037	5	353	528	106	3	-	-	25	6	-	
(403-368) Line Transformers			12,329												368S
- Demand	NCP-SEC	2,282	1,320	4	42	685	211	6	-	-	7	7	-		19%
- Customer	CUS-SEC	10,047	8,620	8	843	502	9	0	-	-	56	8	-		81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		0%
Total			12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-390) Structures		3,939												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	527	305	1	10	158	49	1	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	3,412	2,928	3	286	170	3	0	-	-	19	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,939	3,232	4	296	328	52	2	-	-	21	4	-	
(403-391) Office Equipment		1,795												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	240	139	0	4	72	22	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,555	1,334	1	130	78	1	0	-	-	9	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,795	1,473	2	135	150	24	1	-	-	9	2	-	
(403-392) Transportation		679												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	91	53	0	2	27	8	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	588	505	0	49	29	1	0	-	-	3	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		679	557	1	51	57	9	0	-	-	4	1	-	
(403-393) Stores Equip		6												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	5	4	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	5	0	0	0	0	0	-	-	0	0	-	
(403-394) Tools, Shop & Garage Equip		853												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	114	66	0	2	34	11	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	739	634	1	62	37	1	0	-	-	4	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		853	700	1	64	71	11	0	-	-	4	1	-	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Secondary																
(403-395) Laboratory Equip		8														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	7	6	0	1	0	0	0	-	-	0	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		8	6	0	1	1	0	0	-	-	0	0	-			
(403-396) Power Equipment		3														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		3	2	0	0	0	0	0	-	-	0	0	-			
(403-397) Communication Equip		2,006														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	268	155	0	5	80	25	1	-	-	1	1	-	13%		
- Customer	DISTPLT-SEC-C	1,738	1,491	1	146	87	2	0	-	-	10	1	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,006	1,646	2	151	167	26	1	-	-	10	2	-			
(403-398) Misc. Equip		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Amortization and Depletion of Utility Plant		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Cost of Removal/Salvage		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Average Net Salvage		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Depreciation Expense		11,280														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,508	872	3	28	452	140	4	-	-	4	4	-	13%		
- Customer	DISTPLT-SEC-C	9,772	8,385	8	820	488	9	0	-	-	55	8	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		11,280	9,257	11	848	940	149	4	-	-	59	12	-			
Total Depreciation Expense		70,351														
- Demand		8,756	5,066	15	162	2,626	810	25	-	-	25	25	-			
- Customer		61,595	52,851	52	5,168	3,075	58	0	-	-	344	48	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		70,351	57,917	67	5,331	5,701	868	25	-	-	370	73	-			

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		9,221												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,233	713	2	23	370	114	3	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	7,988	6,854	7	670	399	7	0	-	-	45	6	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,221	7,568	9	693	769	122	4	-	-	48	10	-	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		5,049												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	675	391	1	13	202	62	2	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	4,374	3,753	4	367	218	4	0	-	-	24	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,049	4,144	5	380	421	67	2	-	-	26	5	-	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		2,142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	286	166	1	5	86	27	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,856	1,592	2	156	93	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,142	1,758	2	161	179	28	1	-	-	11	2	-	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		86,764												
- Demand		10,950	6,336	19	203	3,284	1,013	31	-	-	32	32	-	
- Customer		75,814	65,050	63	6,361	3,785	71	1	-	-	424	58	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		86,764	71,386	83	6,564	7,069	1,084	31	-	-	456	90	-	

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West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Taxes Other than Income														
Gross Receipt Taxes		16,356												DISTPLT-SEC
- Demand	Revenues	2,186	1,528	4	73	296	119	88	1	20	21	30	6	13%
- Customer	Revenues	14,170	9,903	26	473	1,915	774	572	4	130	138	194	41	87%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,356	11,431	30	546	2,211	894	660	4	150	160	224	47	
Payroll Taxes														
		1,086												LABOR-SEC
- Demand	LABOR-SEC-D	52	30	0	1	16	5	0	-	-	0	0	-	5%
- Customer	LABOR-SEC-C	1,034	887	1	87	52	1	0	-	-	6	1	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,086	917	1	88	67	6	0	-	-	6	1	-	
PURTA Taxes														
		1,114												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	149	86	0	3	45	14	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	965	828	1	81	48	1	0	-	-	5	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,114	914	1	84	93	15	0	-	-	6	1	-	
Real Estate Taxes														
		120												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	16	9	0	0	5	1	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	104	90	0	9	5	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	99	0	9	10	2	0	-	-	1	0	-	
Sales & Use Taxes														
		5												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	4	3	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	4	0	0	0	0	0	-	-	0	0	-	
Misc. Taxes														
		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes														
		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes														
		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income														
		18,680												
- Demand		2,404	1,654	4	77	361	140	89	1	20	22	31	6	
- Customer		16,277	11,710	28	650	2,021	776	572	4	130	150	196	41	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		18,680	13,364	32	727	2,381	916	661	4	150	172	226	47	
Total Operating Expenses														
		229,456												
- Demand		18,628	11,041	33	378	5,227	1,641	134	1	20	69	77	6	
- Customer		210,827	178,640	190	16,974	11,733	958	573	4	130	1,238	346	41	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		229,456	189,681	223	17,352	16,960	2,599	708	4	150	1,307	423	47	

[illegible]

[illegible]

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(366) Underground Conduit		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		149,237														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	-	-	
(370) Meters		216,452														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	-	-	
(371) Customer Premises		10,039														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	10,039	-	-	-	-	-	-	-	-	10,039	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	-	-	
(372) Leased Property Cust. Prem.		298														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	298	-	-	-	-	-	-	-	-	298	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		298	-	-	-	-	-	-	-	-	298	-	-	-	-	
(373) Streetlight		54,120														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	54,120	-	-	-	-	-	-	-	-	-	54,120	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	-	-	
Total Distribution Plant		446,839														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	-	-	
General Plant																
(389) Land		309														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	309	204	0	22	22	2	2	0	0	8	49	0	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		309	204	0	22	22	2	2	0	0	8	49	0	-	-	
(390) Structures		18,548														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	-	-	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(391) Office Equipment		2,524														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	2,524	1,661	2	177	182	16	19	1	1	63	401	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,524	1,661	2	177	182	16	19	1	1	63	401	0			
(392) Transportation		1,568														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	1,568	1,032	1	110	113	10	12	0	0	39	249	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,568	1,032	1	110	113	10	12	0	0	39	249	0			
(393) Stores Equipment		29														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		29	19	0	2	2	0	0	0	0	1	5	0			
(394) Tools & Garage Equip.		2,675														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	2,675	1,761	2	188	193	17	21	1	1	67	425	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,675	1,761	2	188	193	17	21	1	1	67	425	0			
(395) Laboratory		50														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	50	33	0	4	4	0	0	0	0	1	8	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		50	33	0	4	4	0	0	0	0	1	8	0			
(396) Power Equipment		35														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	35	23	0	2	3	0	0	0	0	1	6	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		35	23	0	2	3	0	0	0	0	1	6	0			
(397) Communication Equipment		5,117														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	5,117	3,368	5	359	369	33	39	1	1	128	812	1	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		5,117	3,368	5	359	369	33	39	1	1	128	812	1			
(398) Misc. Equipment		1														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	1	0	0	0	0	0	0	0	0	0	0			
Total General Plant		30,856														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			
- Customer		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4			
Total Utility Plant		504,215														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			
- Customer		504,215	336,437	462	35,405	35,940	3,209	3,786	123	117	12,083	76,583	71			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		504,215	336,437	462	35,405	35,940	3,209	3,786	123	117	12,083	76,583	71			

West Penn Rate District			Residential Service	General Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Customer Service														
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(22,893)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(22,893)	(18,992)	(19)	(1,610)	(1,278)	(113)	(95)	(2)	(10)	(121)	(652)	(1)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,893)	(18,992)	(19)	(1,610)	(1,278)	(113)	(95)	(2)	(10)	(121)	(652)	(1)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(138)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(138)	-	-	-	-	-	-	-	-	-	(138)	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(138)	-	-	-	-	-	-	-	-	-	(138)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(4,320)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(64,968)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(108-370) Meters		(91,102)														CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)			
(108-371) Install on Cust Premise		(6,460)														CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-			
(108-372) Leased Property Cust. Prem.		(280)														CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(280)	-	-	-	-	-	-	-	-	(280)	-	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-			
(108-373) Street Lighting		(10,529)														CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-			
(108-389) Land & Land Rights		(19)														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)			
(108-390) Struct & Impmnts -		(5,765)														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)			
(108-391) Office Furn & Equip		(1,773)														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)			
(108-392) Transportation Equip		(945)														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)			
(108-393) Stores Equip		(24)														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)			
(108-394) Tools, Shop & Garage Equip		(1,342)														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)			

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West Penn Rate District			Residential Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	
Allocation to Customer Classes		Allocation	Customer Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Classification
Customer Service		Factor	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-395) Laboratory Equip			(43)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(1)	(7)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(1)	(7)	(0)	
(108-396) Power Operated Equip			(31)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(5)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(1)	(5)	(0)	
(108-397) Communication Equip			(2,648)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(2,648)	(1,743)	(2)	(186)	(191)	(20)	(1)	(1)	(66)	(420)	(0)	
(108-398) MISC Equip			(50)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(1)	(8)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(1)	(8)	(0)	
Total Accumulated Depreciation			(213,332)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(213,332)	(152,959)	(206)	(15,883)	(15,864)	(1,408)	(1,639)	(53)	(54)	(7,539)	(17,696)	(30)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation			(213,332)	(152,959)	(206)	(15,883)	(15,864)	(1,408)	(1,639)	(53)	(54)	(7,539)	(17,696)	(30)
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies			2,738											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,738	1,803	3	192	198	18	21	1	1	68	435	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,738	1,803	3	192	198	18	21	1	68	435	0	
Cash Working Capital			7,480											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			7,480	4,924	7	525	540	58	2	2	187	1,187	1	
Deferred Storm Damage			6,654											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			6,654	4,380	6	467	480	51	2	1	166	1,056	1	

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West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Customer Deposits		(31,164)												CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
Customer Advances		(557)												CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
ADIT		(66,089)												DISTPLT-CS
- Demand	DISTPLT-CS-D DISTPLT-CS-C DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	
Capitalized Pension and OPEB		(529)												DISTPLT-CS
- Demand	DISTPLT-CS-D DISTPLT-CS-C DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	
Total Other Rate Base Items		(81,466)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
Total Rate Base		209,416												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33	

West Penn Rate District	Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		374												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	374	287	0	33	43	5	6	0	0	-	-	0	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	287	0	33	43	5	6	0	0	-	-	0	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		1,165												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,165	894	2	101	133	15	19	1	1	-	-	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		1,487												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,487	979	1	104	107	10	11	0	0	37	236	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,487	979	1	104	107	10	11	0	0	37	236	0	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(589) Rents																DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses																
- Demand		3,026	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,026	2,160	3	238	284	29	36	1	1	37	236	1			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,026	2,160	3	238	284	29	36	1	1	37	236	1			
Maintenance Expense																
(590) Maintenance Supervision and Engineering																DistMtExp-CS
- Demand	DistMtExp-CS-D	14	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	14	9	0	1	1	0	0	0	0	-	3	0			100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	9	0	1	1	0	0	0	0	-	3	0			
(591) Maintenance of Structures																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems																CUS
- Demand		656	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	656	-	-	-	-	-	-	-	-	-	656	-			100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		656	-	-	-	-	-	-	-	-	-	656	-			

West Penn Rate District														
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Service														
(597) Maintenance of meters		2,492												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
(598) Maintenance of miscellaneous distribution plant		182												DISTPLT-CS
- Demand	DISTPLT-CS-D DISTPLT-CS-C DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		182	120	0	13	13	1	1	0	0	5	29	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		182	120	0	13	13	1	1	0	0	5	29	0	
Total Dist. Maintenance Expenses		3,344												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,344	2,041	3	231	300	33	41	1	1	5	688	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,344	2,041	3	231	300	33	41	1	1	5	688	1	
Total Distribution Expenses		6,371												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		6,371	4,201	7	469	583	62	77	3	2	42	924	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,371	4,201	7	469	583	62	77	3	2	42	924	1	
Customer Accounts														
(901) Supervision		34												CUS
- Demand	CUSTACCLAB-CS-D CUSTACCLAB-CS-C CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		34	30	0	3	2	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	30	0	3	2	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		1,021												CUS
- Demand	MR-Exp	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	
(903) Collections & Records		10,792												CUS
- Demand	ACC903	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
(904) Uncollectables		5,265												CUS
- Demand	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		5,265	4,842	3	47	192	78	57	0	13	14	19	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,265	4,842	3	47	192	78	57	0	13	14	19	-	

West Penn Rate District		Allocation to Customer Classes												Penn. State University PSU		Classification Factor
Customer Service	Allocation Factor	Total Company	Residential Service RS	General Volunteer GSV	General Small GSS	General Medium GSM	General Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT				
(905) Misc. Customer Accounts		461													CUS	
- Demand	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		461	395	0	39	23	1	0	0	0	3	0	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		461	395	0	39	23	1	0	0	0	3	0	0	0		
Total Customer Accounts and Services		17,574														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-		
- Customer		17,574	15,626	12	945	728	90	60	0	13	73	28	0	0		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		17,574	15,626	12	945	728	90	60	0	13	73	28	0	0		
Customer Information																
(907) Supervision		-													CUS	
- Demand	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
(908) Customer Information		4,186													CUS	
- Demand	ACC908	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		4,186	3,320	5	509	304	7	2	0	0	33	5	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		4,186	3,320	5	509	304	7	2	0	0	33	5	0	0		
(909) Advertising		41													CUS	
- Demand	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		41	35	0	3	2	0	0	-	-	0	0	-	-	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		41	35	0	3	2	0	0	-	-	0	0	-	-		
(910) Misc. Expense		5,441													CUS	
- Demand	ACC910	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		5,441	4,700	4	436	260	6	1	0	0	29	4	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		5,441	4,700	4	436	260	6	1	0	0	29	4	0	0		
Total Customer Information		9,668														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-		
- Customer		9,668	8,056	10	949	567	14	3	0	0	62	9	0	0		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		9,668	8,056	10	949	567	14	3	0	0	62	9	0	0		
Sales																
(911) Sales Supervision		79													CUS	
- Demand	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		79	68	0	7	4	0	0	0	0	0	0	0	0		
(913) Advertising Expense		-													CUS	
- Demand	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Sales		79														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-		
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	0		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		79	68	0	7	4	0	0	0	0	0	0	0	0		

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Administrative & General Expense														
(920) Administrative and General Salaries		470												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	470	373	0	36	29	2	2	0	0	3	25	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		470	373	0	36	29	2	2	0	0	3	25	0	
(921) Office Supplies		972												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	972	772	1	74	61	4	4	0	0	5	51	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		972	772	1	74	61	4	4	0	0	5	51	0	
(922) Admin Expenses		-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		7,220												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	7,220	5,733	6	549	450	30	32	1	1	39	377	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,220	5,733	6	549	450	30	32	1	1	39	377	1	
(924) Property Insurance		29												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0	
(925) Injury and Damages		286												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	286	188	0	21	26	3	3	0	0	2	42	0	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		286	188	0	21	26	3	3	0	0	2	42	0	
(926) Pension and Benefits		216												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	216	171	0	16	13	1	1	0	0	1	11	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216	171	0	16	13	1	1	0	0	1	11	0	
(928) Regulatory Commission Expense		454												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	454	299	0	32	33	3	3	0	0	11	72	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	299	0	32	33	3	3	0	0	11	72	0	
(930.1) General Advertising		6												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	6	4	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	4	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		123												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	123	98	0	9	8	1	1	0	0	1	6	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	98	0	9	8	1	1	0	0	1	6	0	

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Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		275												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	275	219	0	21	17	1	1	0	0	1	14	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		275	219	0	21	17	1	1	0	0	1	14	0	
(935) Maint. Of General Plant		322												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	322	212	0	23	23	2	2	0	0	8	51	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		322	212	0	23	23	2	2	0	0	8	51	0	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		10,373												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,373	8,089	9	784	663	47	51	2	1	72	654	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,373	8,089	9	784	663	47	51	2	1	72	654	1	
Total O&M Expenses		44,065												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		44,065	36,039	37	3,153	2,545	213	191	5	17	250	1,614	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		44,065	36,039	37	3,153	2,545	213	191	5	17	250	1,614	2	

[illegible]

DEPRECIATION EXPENSE

[illegible][illegible][illegible][illegible][illegible][illegible][illegible][illegible][illegible][illegible]

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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(403-360) Land		<u>1</u>												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	1	-	-	-	-	-	-	-	-	-	1	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	-	-	-	-	-	-	-	-	-	1	-	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		<u>271</u>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	271	-	-	-	-	-	-	-	-	-	271	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		271	-	-	-	-	-	-	-	-	-	271	-	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		<u>2,605</u>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	2,605	2,235	2	219	130	2	0	-	-	15	2	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(403-370) Meters		16,083														CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5			
(403-371) Install on Cust Premise		208														CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		208	-	-	-	-	-	-	-	-	208	-	-			
(403-372) Leased Property Cust. Prem.		2														CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2	-	-	-	-	-	-	-	-	2	-	-			
(403-373) Streetlight		3,485														CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-			
(403-389) Land		1														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		1	0	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	0	0	0	0	0			
(403-390) Structures		798														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		798	526	1	56	58	5	6	0	0	20	127	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		798	526	1	56	58	5	6	0	0	20	127	0			
(403-391) Office Equipment		364														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		364	240	0	26	26	2	3	0	0	9	58	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		364	240	0	26	26	2	3	0	0	9	58	0			
(403-392) Transportation		138														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		138	91	0	10	10	1	1	0	0	3	22	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		138	91	0	10	10	1	1	0	0	3	22	0			
(403-393) Stores Equip		1														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	1	0	0	0	0	0	0	0	0	0	0			
(403-394) Tools, Shop & Garage Equip		173														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		173	114	0	12	12	1	1	0	0	4	27	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		173	114	0	12	12	1	1	0	0	4	27	0			

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West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(403-395) Laboratory Equip		2														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	2	1	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2	1	0	0	0	0	0	0	0	0	0	0			
(403-396) Power Equipment		1														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	1	0	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	0	0	0	0	0			
(403-397) Communication Equip		407														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	407	268	0	29	29	3	3	0	0	10	65	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		407	268	0	29	29	3	3	0	0	10	65	0			
(403-398) Misc. Equip		-														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Amortization and Depletion of Utility Plant		-														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Cost of Removal/Salvage		-														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Average Net Salvage		-														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Depreciation Expense		2,287														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	2,287	1,505	2	161	165	15	18	1	1	57	363	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,287	1,505	2	161	165	15	18	1	1	57	363	0			
Total Depreciation Expense		27,873														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			
- Customer		27,873	18,190	28	1,986	2,331	238	292	10	9	335	4,450	5			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		27,873	18,190	28	1,986	2,331	238	292	10	9	335	4,450	5			

Exhibit__(BCA-2)
Corrected Class Cost of Service Study (West Penn)
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West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		1,869												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,869	1,230	2	131	135	12	14	0	0	47	297	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,869	1,230	2	131	135	12	14	0	0	47	297	0	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		1,024												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,024	674	1	72	74	7	8	0	0	26	162	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,024	674	1	72	74	7	8	0	0	26	162	0	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		434												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	434	286	0	30	31	3	3	0	0	11	69	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		434	286	0	30	31	3	3	0	0	11	69	0	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		2,907												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	2,907	-	-	-	-	-	-	-	-	-	2,907	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		34,108												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34,108	20,380	31	2,219	2,571	259	317	10	9	418	7,886	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,108	20,380	31	2,219	2,571	259	317	10	9	418	7,886	6	

Exhibit__(BCA-2)
Corrected Class Cost of Service Study (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District														
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Taxes Other than Income														
Gross Receipt Taxes		3,316												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	3,316	2,317	6	111	448	181	134	1	31	32	45	10	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,316	2,317	6	111	448	181	134	1	31	32	45	10	
Payroll Taxes		421												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	421	334	0	32	26	2	2	0	0	2	22	0	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		421	334	0	32	26	2	2	0	0	2	22	0	
PURTA Taxes		226												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	226	149	0	16	16	1	2	0	0	6	36	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	149	0	16	16	1	2	0	0	6	36	0	
Real Estate Taxes		24												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	24	16	0	2	2	0	0	0	0	1	4	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	16	0	2	2	0	0	0	0	1	4	0	
Sales & Use Taxes		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,988												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,988	2,816	7	160	493	185	138	1	31	41	108	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,988	2,816	7	160	493	185	138	1	31	41	108	10	
Total Operating Expenses		82,161												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	18	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	18	

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT					
Intangible Plant					
(301) Organization					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
(302) Franchises and Consents					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
(303) Intangible Plant					
- Demand		OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer		OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity		OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total					
Distribution Plant					
(350) Transmission Land					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(352) Transmission Structures					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(353) Trans. Station Equipment					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(354) Trans. Towers & Fixtures					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(355) Trans. Poles & Fixtures					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(356) Trans. OH Conductors					
- Demand		NCP			
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service				
<u>(357) Underground Conduit</u>		NCP							
- Demand									
- Customer									
- Commodity									
Total									
<u>(358) Trans. UG Conductors</u>		NCP							
- Demand									
- Customer									
- Commodity									
Total									
<u>(359) Trans. Roads</u>		NCP							
- Demand									
- Customer									
- Commodity									
Total									
<u>(360) Land and Land Rights</u>		DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D				
- Demand									
- Customer									
- Commodity									
Total		DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C				
		DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E				
<u>(361) Structures and Improvements</u>		NCP	NCP-PRIMARY						
- Demand									
- Customer									
- Commodity									
Total									
<u>(362) Station Equipment</u>		NCP	NCP-PRIMARY						
- Demand									
- Customer									
- Commodity									
Total									
<u>(364) Poles, Towers & Fixtures</u>		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC	STLT-Direct				
- Demand									
- Customer									
- Commodity									
Total									
<u>(365) Overhead Conductors & Devices</u>		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC					
- Demand									
- Customer									
- Commodity									
Total									
<u>(366) Underground Conduit</u>		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC					
- Demand									
- Customer									
- Commodity									
Total									

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(367) Underground Conductors & Device</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(368) Line Transformers</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(369) Services</u>					
- Demand					
- Customer					CUS-SEC
- Commodity					
Total					
<u>(370) Meters</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(371) Customer Premises</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(372) Leased Property Cust. Prem.</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(373) Streetlight</u>					
- Demand					
- Customer					STLT-Direct
- Commodity					
Total					
General Plant					
<u>(389) Land</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(390) Structures</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(391) Office Equipment</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(392) Transportation</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS					
	Subtransmission	Primary	Secondary	Customer Service	
(393) Stores Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(394) Tools & Garage Equip.					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(395) Laboratory					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(396) Power Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(397) Communication Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(398) Misc. Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
ACCUMULATED DEPRECIATION					
Accumulated Depreciation					
(108-302) Franchise & Consents					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(108-303) Intangible Plant					
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D	
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C	
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E	
Total					
(108-350) Transm Land					
- Demand	NCP	-	-	-	
- Customer	-	-	-	-	
- Commodity	-	-	-	-	
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(108-352) Transm Structures</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-353) Transm Station Equipment</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-354) Transm Towers & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-355) Transm Poles & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-356) Transm OH Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-357) Transm Underground Conduit</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-358) Transm UG Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-359) Transm Roads</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-360) Land</u>					
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D	
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C	
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E	
Total					
<u>(108-361) Structures</u>					
- Demand	NCP	NCP-PRIMARY			
- Customer		-			
- Commodity		-			
Total					
<u>(108-362) Station Equip</u>					
- Demand	NCP	NCP-PRIMARY			
- Customer		-			
- Commodity		-			
Total					
<u>(108-364) Poles</u>					
- Demand	NCP	NCP-PRI	NCP-SEC		
- Customer		CUS-PRI	CUS-SEC	STLT-Direct	
- Commodity		-			
Total					
<u>(108-365) OH Conductors</u>					
- Demand	NCP	NCP-PRI	NCP-SEC		-

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-366) UG Conduit					
- Demand		NCP	NCP-PRI	NCP-SEC	-
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-367) UG Cond & Dev					
- Demand		NCP	NCP-PRI	NCP-SEC	-
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-368) Line Transformers					
- Demand		NCP	NCP-PRI	NCP-SEC	-
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-369) Services					
- Demand					-
- Customer					CUS-SEC
- Commodity					-
Total					
(108-370) Meters					
- Demand					-
- Customer					Meters
- Commodity					-
Total					
(108-371) Install on Cust Premise					
- Demand					-
- Customer					OL-Direct
- Commodity					-
Total					
(108-372) Leased Property Cust. Prem.					
- Demand					-
- Customer					OL-Direct
- Commodity					-
Total					
(108-373) Street Lighting					
- Demand					-
- Customer					STLT-Direct
- Commodity					-
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(108-389) Land & Land Rights</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-390) Struct & Impmnts -</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-391) Office Furn & Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-392) Transportation Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-393) Stores Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-394) Tools, Shop & Garage Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-395) Laboratory Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-396) Power Operated Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-397) Communication Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-398) MISC Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS					
Other Rate Base Items					
<u>Material & Supplies</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Cash Working Capital</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Deferred Storm Damage</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Customer Deposits</u>					
- Demand					
- Customer					Deposits
- Commodity					
Total					
<u>Customer Advances</u>					
- Demand					
- Customer					CUS-RES
- Commodity					
Total					
<u>ADIT</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Capitalized Pension and OPEB</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES					
Transmission Expenses					
Operations Expenses					
(560) Operating Supervision & Engineering					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(561) Load Dispatch					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(562) Station Expenses					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(563) Overhead Line Expenses					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(565) Transmission of Electricity by Others					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(566) Miscellaneous transmission expenses					
- Demand		NCP			
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense					
<u>(568) Maintenance Supervision and Engineering</u>					
- Demand		NCP			
- Customer					
- Commodity					
Total					
<u>(569) Maintenance of Structures</u>					
- Demand		NCP			
- Customer					
- Commodity					
Total					
<u>(570) Maintenance of Station Equipment</u>					
- Demand		NCP			
- Customer					
- Commodity					
Total					
<u>(571) Maintenance of Overhead Lines</u>					
- Demand		NCP			
- Customer					
- Commodity					
Total					
<u>(572) Maintenance of miscellaneous distribution plant</u>					
- Demand		NCP			
- Customer					
- Commodity					
Total					
Distribution Expenses					
Operations Expenses					
<u>(580) Operation Supervision & Engineering</u>					
- Demand		DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer		DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity		DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total					
<u>(581) Load Dispatching</u>					
- Demand		NCP	NCP-PRIMARY		
- Customer					
- Commodity					
Total					
<u>(582) Station Expenses</u>					
- Demand		NCP	NCP-PRIMARY		
- Customer					
- Commodity					
Total					
<u>(583) Overhead line expenses</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(584) Underground line expenses</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(586) Meter expenses</u>					
- Demand					Meters
- Customer					
- Commodity					
Total					
<u>(588) Miscellaneous distribution expenses</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(589) Rents</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
Maintenance Expense					
<u>(590) Maintenance Supervision and Engineering</u>					
- Demand		DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer		DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity		DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total					
<u>(591) Maintenance of Structures</u>					
- Demand		NCP	NCP-PRIMARY		
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(592) Maintenance of Station Equipment</u>					
- Demand	NCP	NCP-PRIMARY			
- Customer					
- Commodity					
Total					
<u>(593) Maintenance of Overhead Lines</u>					
- Demand	NCP	NCP-PRI	NCP-SEC		
- Customer		CUS-PRI	CUS-SEC		
- Commodity					
Total					
<u>(594) Maintenance of underground lines</u>					
- Demand	NCP	NCP-PRI	NCP-SEC		
- Customer		CUS-PRI	CUS-SEC		
- Commodity					
Total					
<u>(595) Maintenance of line transformers</u>					
- Demand	NCP	NCP-PRI	NCP-SEC		
- Customer		CUS-PRI	CUS-SEC		
- Commodity					
Total					
<u>(596) Maintenance of street lighting and signal systems</u>					
- Demand					
- Customer					STLT-Direct
- Commodity					
Total					
<u>(597) Maintenance of meters</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(598) Maintenance of miscellaneous distribution plant</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
Customer Accounts					
(901) Supervision					
- Demand					CUSTACCLAB-CS-D
- Customer					CUSTACCLAB-CS-C
- Commodity					CUSTACCLAB-CS-E
Total					
(902) Meter Reading Expenses					
- Demand					
- Customer					MR-Exp
- Commodity					
Total					
(903) Collections & Records					
- Demand					
- Customer					ACC903
- Commodity					
Total					
(904) Uncollectables					
- Demand					
- Customer					Uncollectibles
- Commodity					
Total					
(905) Misc. Customer Accounts					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
Customer Information					
(907) Supervision					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
(908) Customer Information					
- Demand					
- Customer					ACC908
- Commodity					
Total					
(909) Advertising					
- Demand					
- Customer					CUS-SEC
- Commodity					
Total					
(910) Misc. Expense					
- Demand					
- Customer					ACC910
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
Sales					
(911) Sales Supervision					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
(913) Advertising Expense					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
Administrative & General Expense					
(920) Administrative and General Salaries					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(921) Office Supplies					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(922) Admin Expenses					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(923) Outside Services					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(924) Property Insurance					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(925) Injury and Damages</u>					
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D	
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C	
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E	
Total					
<u>(926) Pension and Benefits</u>					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
<u>(928) Regulatory Commission Expense</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(930.1) General Advertising</u>					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
<u>(903.2) Misc. Expense</u>					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
<u>(931) Misc. Rent</u>					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
<u>(935) Maint. Of General Plant</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(9XX) Open</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
DEPRECIATION EXPENSE					
Depreciation Expense					
<u>(403-303) Intangible</u>					
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D	
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C	
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E	
Total					
<u>(403-350) Transm Land</u>					
- Demand	NCP	-	-	-	
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(403-352) Transm Strcutres</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-353) Transm Station Equipment</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-354) Transm Towers & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-355) Transm Poles & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-356) Transm OH Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-357) Transm UG Conduit</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-358) Transm UG Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-359) Transm Roads</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-360) Land</u>					
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D	
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C	
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E	
Total					
<u>(403-361) Structures</u>					
- Demand	NCP	NCP			
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(403-362) Station Equip</u>					
- Demand		NCP	NCP		
- Customer					
- Commodity					
Total					
<u>(403-364) Poles</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	STLT-Direct
- Commodity					
Total					
<u>(403-365) OH Conductors</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(403-366) UG Conduit</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(403-367) UG Conductors</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(403-368) Line Transformers</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(403-369) Services</u>					
- Demand					
- Customer					CUS-SEC
- Commodity					
Total					
<u>(403-370) Meters</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(403-371) Install on Cust Premise</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(403-372) Leased Property Cust. Prem.</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(403-373) Streetlight</u>					
- Demand					
- Customer					STLT-Direct
- Commodity					
Total					
<u>(403-389) Land</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-390) Structures</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-391) Office Equipment</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-392) Transportation</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(403-393) Stores Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-394) Tools, Shop & Garage Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-395) Laboratory Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-396) Power Equipment</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-397) Communication Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-398) Misc. Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Amortization and Depletion of Utility Plant</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>IS Adj - Cost of Removal/Salvage</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>IS Adj - Average Net Salvage</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>IS Adj - Depreciation Expense</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
TAXES					
Taxes Other than Income					
<u>Gross Receipt Taxes</u>					
- Demand		Revenues	Revenues	Revenues	Revenues
- Customer		Revenues	Revenues	Revenues	Revenues
- Commodity		Revenues	Revenues	Revenues	Revenues
Total					
<u>Payroll Taxes</u>					
- Demand		LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer		LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity		LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total					
<u>PURTA Taxes</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Real Estate Taxes</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Sales & Use Taxes</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Misc. Taxes</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>IS Adj, Payroll Taxes</u>					
- Demand		LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer		LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity		LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total					
<u>Other Taxes</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District					
Allocation to Customer Classes					
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service	
OPERATIONS & MAINTENANCE EXPENSES					
Transmission Expenses					
Operations Expenses					
(560) Operating Supervision & Engineering	DEM				
(561) Load Dispatch	DEM				
(562) Station Expenses	DEM				
(563) Overhead Line Expenses	DEM				
(565) Transmission of Electricity by Others	DEM				
(566) Miscellaneous transmission expenses	DEM				
Maintenance Expense					
(568) Maintenance Supervision and Engineering	DEM				
(569) Maintenance of Structures	DEM				
(570) Maintenance of Station Equipment	DEM				
(571) Maintenance of Overhead Lines	DEM				
(572) Maintenance of miscellaneous distribution	DEM				
Distribution Expenses					
Operations Expenses					
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS	
(581) Load Dispatching	DEM	DEM			
(582) Station Expenses	DEM	DEM			
(583) Overhead line expenses	DEM	365P	365S		
(584) Underground line expenses	DEM	367P	367S		
(586) Meter expenses					CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS	
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS	
Maintenance Expense					
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS	
(591) Maintenance of Structures	DEM	DEM			
(592) Maintenance of Station Equipment	DEM	DEM			
(593) Maintenance of Overhead Lines	DEM	365P	365S		
(594) Maintenance of underground lines	DEM	367P	367S		
(595) Maintenance of line transformers	DEM	368P	368S		
(596) Maintenance of street lighting and signal systems					CUS
(597) Maintenance of meters					CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS	

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921) Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(930.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strcutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District		Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Summary of Allocators		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Description			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%										100.0%	
OL-Direct	Direct to Area Lighting	100.00%									100.0%		
Revenues	Tariff Revenue Allocator	100.00%	69.9%	0.2%	3.3%	13.5%	5.5%	4.0%	0.0%	0.9%	1.0%	1.4%	0.3%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	57.9%	34.2%	7.7%	0.0%	0.0%	0.0%	0.0%	0.2%
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.8%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
CUS-TOT	Customers - Total	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
NCP	Max NCP - Subtrans	100.00%	42.0%	0.1%	1.3%	22.4%	10.3%	17.4%	0.0%	4.8%	0.2%	0.2%	1.2%
NCP-PRIMARY	Primary System NCP	100.00%	53.4%	0.2%	1.7%	28.2%	11.6%	2.8%	0.0%	0.0%	0.3%	0.3%	1.5%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	7.2%	39.6%	33.4%	0.0%	0.0%	0.0%	0.0%	19.8%
NCP-SEC	NCP Demand Sec	100.00%	57.9%	0.2%	1.9%	30.0%	9.3%	0.3%	0.0%	0.0%	0.3%	0.3%	0.0%
Deposits	Customer Deposits	100.00%	46.3%	0.1%	6.0%	37.6%	6.8%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.9%	0.1%	7.1%	4.3%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	79.3%	0.1%	12.2%	7.3%	0.2%	0.0%	0.0%	0.0%	0.8%	0.1%	0.0%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	86.4%	0.1%	8.0%	4.8%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
Meters	Meter Plant	100.00%	76.7%	0.1%	8.7%	11.4%	1.3%	1.6%	0.1%	0.0%	0.0%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
Uncollectibles	Uncollectibles	100.00%	92.0%	0.0%	0.9%	3.6%	1.5%	1.1%	0.0%	0.2%	0.3%	0.4%	

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Summary of Allocators		Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Description		Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Internal Allocators													
TOTPLT-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
TOTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D		100.00%	52.85%	0.16%	1.70%	28.03%	11.88%	3.15%	0.00%	0.00%	0.27%	0.26%	1.71%
TOTPLT-PRI-C		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
TOTPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
TOTPLT-SEC-C		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
TOTPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C		100.00%	66.73%	0.09%	7.02%	7.13%	0.64%	0.75%	0.02%	0.02%	2.40%	15.19%	0.01%
TOTPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DISTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D		100.00%	52.85%	0.16%	1.70%	28.02%	11.88%	3.15%	0.00%	0.00%	0.27%	0.26%	1.71%
DISTPLT-PRI-C		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DISTPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DISTPLT-SEC-C		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DISTPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C		100.00%	65.82%	0.09%	7.02%	7.21%	0.64%	0.77%	0.03%	0.02%	2.50%	15.87%	0.01%
DISTPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DIST_364-368-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D		100.00%	0.00%	0.00%	0.00%	7.25%	39.59%	33.40%	0.00%	0.00%	0.00%	0.00%	19.76%
DIST_364-368-PRI-C		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24

[illegible]

West Penn Rate District		Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	
Summary of Allocators		Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
NONAGLAB-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
NONAGLAB-SEC-C		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
NONAGLAB-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C		100.00%	79.41%	0.09%	7.61%	6.24%	0.42%	0.45%	0.01%	0.01%	0.54%	5.22%	0.01%
NONAGLAB-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DistOpExp-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D		100.00%	53.21%	0.16%	1.71%	28.17%	11.69%	2.94%	0.00%	0.00%	0.27%	0.26%	1.59%
DistOpExp-PRI-C		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DistOpExp-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DistOpExp-SEC-C		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DistOpExp-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C		100.00%	76.73%	0.13%	8.71%	11.45%	1.27%	1.59%	0.05%	0.05%	0.00%	0.00%	0.03%
DistOpExp-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DistMtExp-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D		100.00%	52.94%	0.16%	1.70%	28.06%	11.83%	3.10%	0.00%	0.00%	0.27%	0.26%	1.68%
DistMtExp-PRI-C		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DistMtExp-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DistMtExp-SEC-C		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DistMtExp-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C		100.00%	60.74%	0.10%	6.89%	9.06%	1.00%	1.26%	0.04%	0.04%	0.00%	20.84%	0.02%
DistMtExp-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
OpExp-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D		100.00%	52.98%	0.16%	1.70%	28.08%	11.81%	3.07%	0.00%	0.00%	0.27%	0.26%	1.67%
OpExp-PRI-C		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
OpExp-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
OpExp-SEC-C		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
OpExp-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C		100.00%	82.96%	0.08%	7.03%	5.58%	0.49%	0.42%	0.01%	0.05%	0.53%	2.85%	0.00%
OpExp-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	20.55%	79.45%	0.00%
364 Secondary Classifier	364S	100.00%	20.55%	79.45%	0.00%
365 Primary Classifier	365P	100.00%	2.08%	97.92%	0.00%
365 Secondary Classifier	365S	100.00%	2.08%	97.92%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	21.77%	78.23%	0.00%
367 Secondary Classifier	367S	100.00%	21.77%	78.23%	0.00%
368 Primary Classifier	368P	100.00%	18.51%	81.49%	0.00%
368 Secondary Classifier	368S	100.00%	18.51%	81.49%	0.00%

West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	89.55%	10.45%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	13.07%	86.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	89.84%	10.16%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	13.37%	86.63%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	8.48%	91.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	13.37%	86.63%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	88.23%	11.77%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.78%	95.22%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	98.06%	1.94%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	18.89%	81.11%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	71.58%	28.42%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.30%	97.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	77.49%	22.51%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.77%	96.23%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	4.7%	95.3%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	14.6%	1.9%	80.7%	2.8%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	8.8%	3.8%	87.4%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (Plant)	ACC367-PLT	100.0%	5.4%	1.5%	93.2%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	9.9%	90.1%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	25.7%	1.7%	70.2%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	19.4%	3.4%	77.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (A/D)	ACC367-AD	100.0%	9.4%	1.4%	89.2%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	5.1%	12.6%	72.2%	10.0%
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expenses Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Labor Expenses	LABOR	100.0%	8.1%	17.3%	53.7%	20.8%
Dist Labor Expenses	DISTLAB	100.0%	6.5%	20.8%	63.9%	8.8%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	6.2%	16.7%	58.7%	18.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	5.6%	17.9%	55.0%	21.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,404,283	249,037	504,183	2,204,224	446,839
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368		2,453,004	192,763	55,552	2,188,119	16,570
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total General Plant		235,083	17,197	34,816	152,213	30,856
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Utility Plant		3,765,347	278,370	552,111	2,430,652	504,215
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Distribution Operating Expenses		5,261	136	1,830	2,130	1,165
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses		106,531	8,289	12,284	82,810	3,148
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expense		111,793	8,426	14,114	84,940	4,313
Distribution Expense Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Total Operating Expenses excl. A&G		159,983	15,416	16,641	94,234	33,692
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

<u>Schedule</u>	<u>Normalized kWh</u>	<u>kWh %</u>	<u>Customers</u>	<u>%</u>
RS	7,237,022,340	37.3%	636,179	85.7%
GSV	18,944,346	0.1%	630	0.1%
GSS	210,898,870	1.1%	62,540	8.4%
GSM	3,335,030,667	17.2%	37,355	5.0%
GSL	2,072,277,757	10.7%	903	0.1%
GP/TP	5,177,974,892	26.7%	190	0.0%
PP44	71,779,545	0.4%	1	0.0%
PP46	1,012,144,905	5.2%	3	0.0%
POL	23,560,789	0.1%	4,112	0.6%
STLT	21,689,311	0.1%	571	0.1%
PSU	217,652,003	1.1%	1	0.0%
Total	19,398,975,424	100.00%	742,485	100.00%

West Penn Rate District Summary of Rates										
Current Rates										
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44		Rate PP46	
<u>Distribution</u>										
Distribution Charge	\$ 7.44	\$ 7.44	\$ 9.52	\$ 18.91	\$ 145.82	\$ 983.20	\$ 4.08	\$	5.45	
All kW	\$ 2.46	\$ 2.46	\$ -	\$ 2.81	\$ 3.99	\$ 0.61	\$ 0.11	\$	0.52	
All kWh	\$ 0.03487	\$ 0.03487	\$ 0.03529	\$ 0.00400	\$ -					
All rkVA			\$	0.18	\$ 0.18	\$ 0.18				
Smart Meter Charge	\$ (0.00)	\$ (0.00)	\$ (0.04)	\$ (0.04)	\$ 7.89	\$ 7.89	\$ 7.89	\$	7.89	
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	
TCJA Voluntary Surcharge	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	
STAS	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$	1.237	
Universal Service	\$ 0.00795	\$ 0.00795								
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$	0.22	
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$	0.06398	
Proposed Rates										
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44		Rate PP46	
<u>Distribution</u>										
Distribution Charge	\$ 11.50	\$ 11.50	\$ 14.41	\$ 26.01	\$ 196.74	\$ 1,335.66	\$ 5.45	\$	7.32	
All kW	\$ 3.44	\$ 3.44	\$ -	\$ 3.86	\$ 5.38	\$ 0.83	\$ 0.15	\$	0.70	
All kWh	\$ 0.04755	\$ 0.04755	\$ 0.05342	\$ 0.24756	\$ -					
All rkVA			\$	0.25	\$ 0.24	\$ 0.24				
Smart Meter Charge	\$ -	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$	-	
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$	1.237	
Universal Service	\$ 0.00795	\$ 0.00795	-	-	-	-	-		-	
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$	0.22	
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$	0.06398	

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
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West Penn Rate District
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ 370	\$ 309,796	\$ 825,093	\$ 1,134,889	\$ 432,285	\$ -	\$ 432,285	\$ 825,093	\$ 1,257,377	\$ 122,859	39.7%	\$ 122,489	10.8%
2	GSV	630	18,944	37,987	\$ 810	\$ 1	\$ 811	\$ 2,161	\$ 2,972	\$ 1,118	\$ -	\$ 1,118	\$ 2,161	\$ 3,279	\$ 308	38.0%	\$ 307	10.3%
3	GSS	62,540	210,899	0	\$ 14,587	\$ 217	\$ 14,804	\$ 23,983	\$ 38,787	\$ 22,081	\$ -	\$ 22,081	\$ 23,983	\$ 46,064	\$ 7,494	51.4%	\$ 7,277	18.8%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,002	\$ 57,082	\$ 379,093	\$ 436,175	\$ 77,129	\$ -	\$ 77,129	\$ 379,093	\$ 456,222	\$ 21,050	37.5%	\$ 20,047	4.6%
5	GSL	900	2,072,278	7,376,738	\$ 21,553	\$ 422	\$ 21,975	\$ 138,322	\$ 160,298	\$ 29,079	\$ -	\$ 29,079	\$ 138,322	\$ 167,401	\$ 7,526	34.9%	\$ 7,104	4.4%
6	GP/TP	190	5,177,975	13,682,416	\$ 11,716	\$ 133	\$ 11,849	\$ 343,339	\$ 355,189	\$ 15,917	\$ -	\$ 15,917	\$ 343,339	\$ 359,256	\$ 4,200	35.8%	\$ 4,067	1.1%
7	PP44	1	71,780	0	\$ 34	\$ (1)	\$ 33	\$ 4,715	\$ 4,748	\$ 45	\$ -	\$ 45	\$ 4,715	\$ 4,760	\$ 11	33.6%	\$ 12	0.3%
8	PP46	3	1,012,145	0	\$ 2,877	\$ 36	\$ 2,913	\$ 67,681	\$ 70,594	\$ 3,862	\$ -	\$ 3,862	\$ 67,681	\$ 71,542	\$ 985	34.2%	\$ 949	1.3%
9	POL	4,112	23,561	0	\$ 4,305	\$ 82	\$ 4,387	\$ 2,088	\$ 6,475	\$ 6,200	\$ -	\$ 6,200	\$ 2,088	\$ 8,289	\$ 1,896	44.0%	\$ 1,814	28.0%
10	STLT	571	21,689	0	\$ 6,043	\$ 115	\$ 6,158	\$ 2,932	\$ 9,090	\$ 8,704	\$ -	\$ 8,704	\$ 2,932	\$ 11,636	\$ 2,661	44.0%	\$ 2,546	28.0%
11	PSU	1	217,652	0	\$ 1,017	\$ 3	\$ 1,020	\$ 14,436	\$ 15,456	\$ 1,437	\$ (0)	\$ 1,437	\$ 14,436	\$ 15,873	\$ 419	41.2%	\$ 417	2.7%
12	Rider L	7		368,423	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 84	\$ -	\$ 84	\$ -	\$ 84	\$ 22	36.6%	\$ 22	36.6%
13	TOTAL West Pen	742,485	19,398,975	33,518,721	\$ 428,509	\$ 2,380	\$ 430,889	\$ 1,803,844	\$ 2,234,733	\$ 597,940	\$ (0)	\$ 597,940	\$ 1,803,844	\$ 2,401,784	\$ 169,431	39.5%	\$ 167,051	7.5%

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ (10,209)	\$ 299,217	\$ 825,093	\$ 1,124,310	\$ 432,285	\$ -	\$ 432,285	\$ 825,093	\$ 1,257,377	\$ 122,859	39.7%	\$ 133,068	11.8%
2	GSV	630	18,944	37,987	\$ 810	\$ (26)	\$ 784	\$ 2,161	\$ 2,945	\$ 1,118	\$ -	\$ 1,118	\$ 2,161	\$ 3,279	\$ 308	38.0%	\$ 334	11.4%
3	GSS	62,540	210,899	0	\$ 14,587	\$ (301)	\$ 14,286	\$ 23,983	\$ 38,270	\$ 22,081	\$ -	\$ 22,081	\$ 23,983	\$ 46,064	\$ 7,494	51.4%	\$ 7,795	20.4%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,765	\$ 57,844	\$ 379,093	\$ 436,937	\$ 77,129	\$ -	\$ 77,129	\$ 379,093	\$ 456,222	\$ 21,050	37.5%	\$ 19,285	4.4%
5	GSL	900	2,072,278	7,376,738	\$ 21,553	\$ 1,839	\$ 23,392	\$ 138,322	\$ 161,714	\$ 29,079	\$ -	\$ 29,079	\$ 138,322	\$ 167,401	\$ 7,526	34.9%	\$ 5,687	3.5%
6	GP/TP	190	5,177,975	13,682,416	\$ 11,716	\$ 5,526	\$ 17,242	\$ 343,339	\$ 360,582	\$ 15,917	\$ -	\$ 15,917	\$ 343,339	\$ 359,256	\$ 4,200	35.8%	\$ (1,326)	-0.4%
7	PP44	1	71,780	0	\$ 34	\$ 82	\$ 115	\$ 4,715	\$ 4,830	\$ 45	\$ -	\$ 45	\$ 4,715	\$ 4,760	\$ 11	33.6%	\$ (70)	-1.5%
8	PP46	3	1,012,145	0	\$ 2,877	\$ 1,062	\$ 3,938	\$ 67,681	\$ 71,619	\$ 3,862	\$ -	\$ 3,862	\$ 67,681	\$ 71,542	\$ 985	34.2%	\$ (77)	-0.1%
9	POL	4,112	23,561	0	\$ 4,305	\$ (124)	\$ 4,181	\$ 2,088	\$ 6,269	\$ 6,200	\$ -	\$ 6,200	\$ 2,088	\$ 8,289	\$ 1,896	44.0%	\$ 2,019	32.2%
10	STLT	571	21,689	0	\$ 6,043	\$ (185)	\$ 5,858	\$ 2,932	\$ 8,790	\$ 8,704	\$ -	\$ 8,704	\$ 2,932	\$ 11,636	\$ 2,661	44.0%	\$ 2,846	32.4%
11	PSU	1	217,652	0	\$ 1,017	\$ 214	\$ 1,231	\$ 14,436	\$ 15,668	\$ 1,437	\$ (0)	\$ 1,437	\$ 14,436	\$ 15,873	\$ 419	41.2%	\$ 205	1.3%
12	Rider L	7	0	368,423	\$ 61	\$	\$ 61	\$ -	\$ 61	\$ 84	\$	\$ 84	\$ -	\$ 84	\$ 22	36.6%	\$ 22	36.6%
13	TOTAL West Pen	742,485	19,398,975	33,518,721	\$ 428,509	\$ (358)	\$ 428,151	\$ 1,803,844	\$ 2,231,994	\$ 597,940	\$ (0)	\$ 597,940	\$ 1,803,844	\$ 2,401,784	\$ 169,431	39.5%	\$ 169,789	7.6%

[illegible]

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
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West Penn Rate District	-	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Target Revenues (Total)	614,232	444,305	1,097	22,899	79,193	29,590	16,410	46	3,905	5,959	9,362	1,465
Current Revenues (Total)	444,801	321,406	829	15,405	58,132	22,064	12,198	35	2,920	4,528	6,237	1,046
\$ Difference	169,431	122,899	268	7,494	21,061	7,526	4,212	11	985	1,431	3,126	419
% Difference	38.1%	38.2%	32.4%	48.6%	36.2%	34.1%	34.5%	32.3%	33.7%	31.6%	50.1%	40.1%
Revenue Requirements												
- Demand	144,976	74,528	225	2,470	37,595	15,096	10,326	2	2,337	421	447	1,530
- Customer	469,255	374,750	404	35,964	31,478	5,526	2,181	26	196	3,099	15,540	90
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	614,232	449,278	629	38,434	69,073	20,623	12,507	28	2,533	3,520	15,987	1,620
Target Revenues												
- Demand	155,849	71,716	385	1,419	42,002	21,287	13,176	3	3,562	686	256	1,357
- Customer	442,091	360,609	693	20,662	35,168	7,792	2,784	42	299	5,050	8,912	80
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	597,940	432,324	1,079	22,081	77,169	29,079	15,960	45	3,862	5,736	9,169	1,437

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE RS (Residential Service)								
1	Distribution							
2	Customer Charge	7,634,145 \$	7.44 \$	56,798,039	7,634,145 \$	11.50 \$	87,792,668	\$ 30,994,629 54.6%
3	Demand Charge (kW)	110,822 \$	2.46	272,623	110,822 \$	3.44	380,904	108,281 39.7%
4	Energy Charge (kWh)							
5	All kWh	7,237,022,340 \$	0.03487	252,354,969	7,237,022,340 \$	0.04755	344,110,973	91,756,004 36.4%
6	Total Base Normalized Distribution Revenues		\$ 309,425,631			\$ 432,284,545	\$ 122,858,914	39.7%
7	Rider Charges							
8	Smart Meter Technologies Charge (Per Bill)	7,237,022,340 \$	(0.00103) \$	(7,454,133)	7,237,022,340 \$	-	-	\$ 7,454,133 -100.0%
9	TCJA Voluntary Surcharge		-3.13%	(9,685,022)		0.00%	-	9,685,022 -100.0%
10	STAS		-0.05%	(567,728)		0.00%	-	567,728 -100.0%
11	Distribution System Improvement Charge		5.00%	\$ 18,077,239		0.00%	-	(18,077,239) -100.0%
12	Total Distribution Including Rider Charges		\$ 309,795,986			\$ 432,284,545	\$ 122,488,559	39.5%
13	Rider Charges							
14	Default Service Support Charge	7,237,022,340 \$	0.00443	32,060,009	7,237,022,340 \$	0.00443	32,060,009	- 0.0%
15	Universal Service Charge	7,237,022,340 \$	0.00795	57,534,328	7,237,022,340 \$	0.00795	57,534,328	- 0.0%
16	Solar Photovoltaic Requirements Charge	7,237,022,340 \$	-	-	7,237,022,340 \$	-	-	- 0.0%
17	Phase IV Energy Efficiency and Conservation Charge	7,237,022,340 \$	0.00162	11,723,976	7,237,022,340 \$	0.00162	11,723,976	- 0.0%
18	PTC/HPS Charge	7,237,022,340 \$	0.10001	723,774,604	7,237,022,340 \$	0.10001	723,774,604	- 0.0%
19	Total Energy and Revenue	7,237,022,340		\$ 1,134,888,903	7,237,022,340		\$ 1,257,377,462	\$ 122,488,559 10.8%
20	Avg rate per kWh		\$	0.15682		\$	0.17374	
21	Proposed Increase					\$	122,488,559	
22	Percent Increase							10.79%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 11.50	\$ 19.58	\$ 27.66	\$ 51.89	\$ 92.28	\$ 132.67	\$ 164.65	\$ 173.06	\$ 253.84	\$ 334.62	\$ 415.40	\$ 496.18	\$ 576.96	\$ 657.73	\$ 738.51	\$ 819.29	\$ 980.85	
Total Current Bill	7.56	15.00	22.44	44.76	81.96	119.16	148.62	156.36	230.76	305.16	379.56	453.96	528.36	602.76	677.16	751.56	900.36	
Increase (\$)	\$ 3.94	\$ 4.57	\$ 5.21	\$ 7.13	\$ 10.32	\$ 13.51	\$ 16.03	\$ 16.69	\$ 23.07	\$ 29.45	\$ 35.83	\$ 42.21	\$ 48.59	\$ 54.97	\$ 61.35	\$ 67.73	\$ 80.49	
Increase (%)	52.04%	30.49%	23.22%	15.92%	12.59%	11.33%	10.79%	10.68%	10.00%	9.65%	9.44%	9.30%	9.20%	9.12%	9.06%	9.01%	8.94%	
Overall Increase (%)	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	10.79%	

UNBUNDLED RATES - CURRENT

<u>Distribution</u>																		
Distribution Charge @ \$7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44
All kWh @ 3.487 c/kWh	\$ -	\$ 2	\$ 3	\$ 9	\$ 17	\$ 26	\$ 33	\$ 35	\$ 52	\$ 70	\$ 87	\$ 105	\$ 122	\$ 139	\$ 157	\$ 174	\$ 209	\$ 217
Sub-Total	\$ 7	\$ 9	\$ 11	\$ 16	\$ 25	\$ 34	\$ 40	\$ 42	\$ 60	\$ 77	\$ 95	\$ 112	\$ 129	\$ 147	\$ 164	\$ 182	\$ 217	\$ 217
<u>Riders</u>																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ -3.130 %	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (7)	\$ (7)
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (6)
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ (0)	\$ 0	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 29	\$ 35	\$ 41	\$ 47	\$ 53	\$ 59	\$ 71	\$ 71
DSIC @ 5.000 %	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 13	\$ 13
<u>PTC/HPS Charge</u>																		
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
Sub Total	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 149	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 678	\$ 752	\$ 901	\$ 901
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Total Bill	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 149	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 528	\$ 603	\$ 677	\$ 752	\$ 900	\$ 900

UNBUNDLED RATES - PROPOSED

<u>Distribution</u>																		
Distribution Charge @ \$11.50	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
All kWh @ 4.755 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 45	\$ 48	\$ 71	\$ 95	\$ 119	\$ 143	\$ 166	\$ 190	\$ 214	\$ 238	\$ 285	\$ 285
Sub-Total	\$ 12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 57	\$ 59	\$ 83	\$ 107	\$ 130	\$ 154	\$ 178	\$ 202	\$ 225	\$ 249	\$ 297	\$ 297
<u>Riders</u>																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PTC/HPS Charge</u>																		
All kWh @ \$ 0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
Sub Total	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 739	\$ 819	\$ 981	\$ 981
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 739	\$ 819	\$ 981	\$ 981
% Increase	52.0%	30.5%	23.2%	15.9%	12.6%	11.3%	10.8%	10.7%	10.0%	9.7%	9.4%	9.3%	9.2%	9.1%	9.1%	9.0%	8.9%	8.9%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma				
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
	SCHEDULE GSV (Volunteer Service)							
1	Distribution							
2	Customer Charge	7,563	\$ 56,268	7,563	\$ 11.50	\$ 86,974	\$ 30,706	54.6%
3	Demand Charge (kW)	37,987	\$ 93,448	37,987	\$ 3.44	130,564	37,116	39.7%
4	Energy Charge (kWh)							
5	All kWh	18,944,346	\$ 660,589	18,944,346	\$ 0.04755	900,779	240,190	36.4%
6	Total Base Normalized Distribution Revenues		\$ 810,305			\$ 1,118,317	\$ 308,012	38.0%
7	Rider Charges							
8	Smart Meter Technologies Charge (Per Bill)	18,944,346	\$ (19,513)	18,944,346	\$ -	-	\$ 19,513	-100.0%
9	TCJA Voluntary Surcharge		-3.13% (25,363)		0.00%	-	25,363	-100.0%
10	STAS		-0.05% (1,487)		0.00%	-	1,487	-100.0%
11	Distribution System Improvement Charge		5.00% \$ 47,384		0.00%	\$ -	(47,384)	-100.0%
12	Total Distribution Including Rider Charges		\$ 811,327			\$ 1,118,317	\$ 306,990	37.8%
13	Rider Charges							
14	Default Service Support Charge	18,944,346	\$ 83,923	18,944,346	\$ 0.00443	83,923	-	0.0%
15	Universal Service Charge	18,944,346	\$ 150,608	18,944,346	\$ 0.00795	150,608	-	0.0%
16	Solar Photovoltaic Requirements Charge	18,944,346	\$ -	18,944,346	\$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	18,944,346	\$ 31,637	18,944,346	\$ 0.00167	31,637	-	0.0%
18	PTC/HPS Charge	18,944,346	\$ 1,894,624	18,944,346	\$ 0.10001	1,894,624	-	0.0%
19	Total Energy and Revenue	18,944,346	\$ 2,972,119	18,944,346		\$ 3,279,109	\$ 306,990	10.3%
20	Avg rate per kWh		\$ 0.15689			\$ 0.17309		
21	Proposed Increase					\$ 306,990		
22	Percent Increase					10.33%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	\$ 11.50	\$ 19.58	\$ 27.66	\$ 51.90	\$ 92.30	\$ 132.71	\$ 156.95	\$ 173.11	\$ 253.91	\$ 334.72	\$ 415.52	\$ 496.33	\$ 577.13	\$ 657.93	\$ 738.74	\$ 819.54	\$ 981.15
Total Current Bill	7.56	15.01	22.45	44.78	81.99	119.20	141.53	156.42	230.84	305.27	379.70	454.12	528.55	602.97	677.40	751.83	900.68
Increase (\$)	\$ 3.94	\$ 4.57	\$ 5.21	\$ 7.13	\$ 10.31	\$ 13.50	\$ 15.42	\$ 16.69	\$ 23.07	\$ 29.45	\$ 35.83	\$ 42.20	\$ 48.58	\$ 54.96	\$ 61.34	\$ 67.72	\$ 80.47
Increase (%)	52.04%	30.48%	23.22%	15.91%	12.58%	11.33%	10.89%	10.67%	9.99%	9.65%	9.44%	9.29%	9.19%	9.11%	9.06%	9.01%	8.93%
Overall Increase (%)	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44
All kWh @ 3.487 c/kWh	\$ -	\$ 2	\$ 3	\$ 9	\$ 17	\$ 26	\$ 31	\$ 35	\$ 52	\$ 70	\$ 87	\$ 105	\$ 122	\$ 139	\$ 157	\$ 174	\$ 209
Sub-Total	\$ 7	\$ 9	\$ 11	\$ 16	\$ 25	\$ 34	\$ 39	\$ 42	\$ 60	\$ 77	\$ 95	\$ 112	\$ 129	\$ 147	\$ 164	\$ 182	\$ 217
Riders																	
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48
TCJA @ -3.130 %	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (7)
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ (0)	\$ 0	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 30	\$ 36	\$ 42	\$ 47	\$ 53	\$ 59	\$ 71
DSIC @ 5.000 %	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 13
PTC/HPS Charge																	
All kWh @ \$ 0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600
Sub Total	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 142	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 678	\$ 752	\$ 901
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Total Bill	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 142	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 677	\$ 752	\$ 901

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$11.50	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
All kWh @ 4.755 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 43	\$ 48	\$ 71	\$ 95	\$ 119	\$ 143	\$ 166	\$ 190	\$ 214	\$ 238	\$ 285
Sub-Total	\$ 12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 54	\$ 59	\$ 83	\$ 107	\$ 130	\$ 154	\$ 178	\$ 202	\$ 225	\$ 249	\$ 297
Riders																	
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600
Sub Total	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 416	\$ 496	\$ 577	\$ 658	\$ 739	\$ 820	\$ 981
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 416	\$ 496	\$ 577	\$ 658	\$ 739	\$ 820	\$ 981
% Increase	52.0%	30.5%	23.2%	15.9%	12.6%	11.3%	10.9%	10.7%	10.0%	9.6%	9.4%	9.3%	9.2%	9.1%	9.1%	9.0%	8.9%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GS-Small (General Service Small)								
1	Distribution							
2	Customer Charge	750,476 \$	9.52 \$ 7,144,536	750,476 \$	14.41 \$	10,814,889	\$ 3,670,353	51.4%
3	Demand Charge (kW)			- \$	-	-	-	0.0%
4	Energy Charge (kWh)							
5	All kWh	210,898,870 \$	0.03529 7,442,621	210,898,870 \$	0.05342	11,266,109	3,823,488	51.4%
6	Total Base Normalized Distribution Revenues		\$ 14,587,157			\$ 22,080,998	\$ 7,493,841	51.4%
7	Rider Charges							
8	Smart Meter Technologies Charge (Per Bill)	750,476	(\$0.04) \$ (30,019)	750,476 \$	-	-	\$ 30,019	-100.0%
9	TCJA Voluntary Surcharge		-3.13% (456,578)		0.00%	-	456,578	-100.0%
10	STAS		-0.05% (19,403)		0.00%	-	19,403	-100.0%
11	Distribution System Improvement Charge		5.00% \$ 722,638		0.00%	-	(722,638)	-100.0%
12	Total Distribution Including Rider Charges		\$ 14,803,795			\$ 22,080,998	\$ 7,277,203	49.2%
13	Rider Charges							
14	Default Service Support Charge	210,898,870 \$	0.00182 383,836	210,898,870 \$	0.00182	383,836	-	0.0%
15	Universal Service Charge		-		-	-	-	0.0%
16	Solar Photovoltaic Requirements Charge	210,898,870 \$	-	210,898,870 \$	-	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	210,898,870 \$	0.00167 352,201	210,898,870 \$	0.00167	352,201	-	0.0%
18	PTC/HPS Charge	210,898,870 \$	0.11023 23,247,382	210,898,870 \$	0.11023	23,247,382	-	0.0%
19	Total Energy and Revenue	210,898,870	\$ 38,787,214	210,898,870		\$ 46,064,418	\$ 7,277,203	18.8%
20	Avg rate per kWh		\$ 0.18391			\$ 0.21842		
21	Proposed Increase					\$ 7,277,203		
22	Percent Increase					18.76%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	\$ 14.41	\$ 31.12	\$ 47.84	\$ 64.55	\$ 81.27	\$ 97.98	\$ 114.69	\$ 136.42	\$ 64.55	\$ 114.69	\$ 164.84	\$ 214.98	\$ 265.12	\$ 97.98	\$ 181.55	\$ 265.12	\$ 432.26		
Total Current Bill	9.64	24.60	39.56	54.52	69.49	84.45	99.41	118.86	54.52	99.41	144.30	189.18	234.07	84.45	159.26	234.07	383.69		
Increase (\$)	<u>\$ 4.77</u>	<u>\$ 6.53</u>	<u>\$ 8.28</u>	<u>\$ 10.03</u>	<u>\$ 11.78</u>	<u>\$ 13.53</u>	<u>\$ 15.28</u>	<u>\$ 17.56</u>	<u>\$ 10.03</u>	<u>\$ 15.28</u>	<u>\$ 20.54</u>	<u>\$ 25.79</u>	<u>\$ 31.05</u>	<u>\$ 13.53</u>	<u>\$ 22.29</u>	<u>\$ 31.05</u>	<u>\$ 48.56</u>		
Increase (%)	49.55%	26.53%	20.92%	18.39%	16.95%	16.02%	15.37%	14.77%	18.39%	15.37%	14.23%	13.63%	13.26%	16.02%	14.00%	13.26%	12.66%		
Overall Increase (%)	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%	18.76%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$9.52	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10		
All kWh @ 3.529 c/kWh	\$ -	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 11	\$ 21	\$ 32	\$ 42	\$ 53	\$ 18	\$ 35	\$ 53	\$ 88		
Sub-Total	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 27	\$ 31	\$ 35	\$ 20	\$ 31	\$ 41	\$ 52	\$ 62	\$ 27	\$ 45	\$ 62	\$ 98		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4		
TCJA @ -3.130 %	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (1)	\$ (1)	\$ (2)	\$ (3)		
Smart Meter Charge @ \$-0.04	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 3	\$ 3	\$ 1	\$ 2	\$ 3	\$ 6		
DSIC @ 5.000 %	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5		
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276		
Sub Total	\$ 10	\$ 25	\$ 40	\$ 55	\$ 70	\$ 84	\$ 99	\$ 119	\$ 55	\$ 99	\$ 144	\$ 189	\$ 234	\$ 84	\$ 159	\$ 234	\$ 384		
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
Total Bill	\$ 10	\$ 25	\$ 40	\$ 55	\$ 69	\$ 84	\$ 99	\$ 119	\$ 55	\$ 99	\$ 144	\$ 189	\$ 234	\$ 84	\$ 159	\$ 234	\$ 384		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$14.41	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14		
All kWh @ 5.342 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 39	\$ 16	\$ 32	\$ 48	\$ 64	\$ 80	\$ 27	\$ 53	\$ 80	\$ 134		
Sub-Total	\$ 14	\$ 20	\$ 25	\$ 30	\$ 36	\$ 41	\$ 46	\$ 53	\$ 30	\$ 46	\$ 62	\$ 79	\$ 95	\$ 41	\$ 68	\$ 95	\$ 148		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4		
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 2	\$ 3	\$ 5	\$ 9		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276		
Sub Total	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 182	\$ 265	\$ 432		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 182	\$ 265	\$ 432		
% Increase	49.5%	26.5%	20.9%	18.4%	17.0%	16.0%	15.4%	14.8%	18.4%	15.4%	14.2%	13.6%	13.3%	16.0%	14.0%	13.3%	12.7%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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FE PA Exhibit TSL-2
Rate Design and Bill Impacts (West Penn)
Witness: T. Lyons
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma				
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GS-Medium (General Service Medium)								
1	Distribution							
2	Customer Charge	448,265 \$	18.91 \$	8,476,682	448,265 \$	26.01 \$	11,658,458	\$ 3,181,776 37.5%
3	Demand Charge							
4	All kW	11,942,335 \$	2.81	33,557,960	11,942,335 \$	3.86	46,154,154	
5	All rkVa	3,914,355 \$	0.18	704,584	3,914,355 \$	0.25	969,054	264,470 37.5%
6	Energy Charge (kWh)	3,335,030,667 \$	0.00400	13,340,123	3,335,030,667 \$	0.00550	18,347,423	
7	Total Base Normalized Distribution Revenues		\$ 56,079,349			\$ 77,129,089	\$ 21,049,740	37.5%
8	Rider Charges							
9	Smart Meter Technologies Charge (Per Bill)	448,265 \$	(0.04) \$	(17,931)	448,265 \$	- \$	-	\$ 17,931
10	TCJA Voluntary Surcharge		-3.13%	(1,755,284)		0.00%	-	1,755,284 -100.0%
11	STAS		-0.05%	(218,196)		0.00%	-	218,196 -100.0%
12	Distribution System Improvement Charge		5.00%	2,993,782		0.00%	-	(2,993,782) -100.0%
13	Total Distribution Including Rider Charges		\$ 57,081,720			\$ 77,129,089	\$ 20,047,369	35.1%
14	Rider Charges							
15	Default Service Support Charge	3,335,030,667 \$	0.00177	5,903,004	3,335,030,667 \$	0.00177	5,903,004	- 0.0%
16	Universal Service Charge			-			-	- 0.0%
17	Solar Photovoltaic Requirements Charge	3,335,030,667 \$	-	-	3,335,030,667 \$	-	-	- 0.0%
18	Phase IV Energy Efficiency and Conservation Charge	3,335,030,667 \$	0.00167	5,569,501	3,335,030,667 \$	0.00167	5,569,501	- 0.0%
19	PTC/HPS Charge	3,335,030,667 \$	0.11023	367,620,430	3,335,030,667 \$	0.11023	367,620,430	- 0.0%
20	Total Energy and Revenue	3,335,030,667		\$ 436,174,656	3,335,030,667	-	\$ 456,222,025	\$ 20,047,369 4.6%
21	Avg rate per kWh		\$	0.13079		\$	0.13680	
22	Proposed Increase					\$	20,047,369	
23	Percent Increase						4.60%	

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	100	100
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100	730
REACTIVE DEMAND																			
rkVA	8	8	8	8	8	16	16	16	16	25	25	25	25	33	33	33	33	33	33
ENERGY USAGE																			
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	10,000	73,000
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	10,000	73,000
Total Proposed Bill	\$ 124.66	\$ 422.58	\$ 1,018.44	\$ 1,614.30	\$ 2,299.53	\$ 819.16	\$ 2,010.87	\$ 3,202.59	\$ 4,573.06	\$ 1,215.74	\$ 3,003.31	\$ 4,790.88	\$ 6,846.59	\$ 1,612.31	\$ 3,995.74	\$ 6,379.17	\$ 9,120.11	\$ 1,612.31	\$ 9,120.11
Total Current Bill	92.10	386.51	975.32	1,564.14	2,241.28	753.83	1,931.46	3,109.10	4,463.37	1,121.16	2,887.61	4,654.05	6,685.47	1,488.48	3,843.75	6,199.01	8,907.56	1,488.48	8,907.56
Increase (\$)	32.56	36.08	43.12	50.16	58.26	65.33	79.41	93.49	109.69	94.58	115.70	136.83	161.12	123.83	151.99	180.16	212.55	123.83	212.55
Increase (%)	35.35%	9.33%	4.42%	3.21%	2.60%	8.67%	4.11%	3.01%	2.46%	8.44%	4.01%	2.94%	2.41%	8.32%	3.95%	2.91%	2.39%	8.32%	2.39%
Overall Increase (%)	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$18.91	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19
All kW @ \$2.81/kW	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 141	\$ 141	\$ 141	\$ 141	\$ 211	\$ 211	\$ 211	\$ 211	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281
All kWh @ 0.400 c/kWh	\$ -	\$ 10	\$ 30	\$ 50	\$ 73	\$ 20	\$ 60	\$ 100	\$ 146	\$ 30	\$ 90	\$ 150	\$ 219	\$ 40	\$ 120	\$ 200	\$ 292	\$ 40	\$ 292
All rkVA @ \$0.18 /rkVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
Sub-Total	\$ 91	\$ 101	\$ 121	\$ 141	\$ 164	\$ 182	\$ 222	\$ 262	\$ 308	\$ 264	\$ 324	\$ 384	\$ 453	\$ 346	\$ 426	\$ 506	\$ 598	\$ 346	\$ 598
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 4	\$ 13	\$ 21	\$ 30	\$ 8	\$ 25	\$ 42	\$ 61	\$ 13	\$ 38	\$ 63	\$ 91	\$ 17	\$ 50	\$ 84	\$ 122	\$ 17	\$ 122
TCJA @ -3.130 %	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (6)	\$ (7)	\$ (8)	\$ (10)	\$ (8)	\$ (10)	\$ (12)	\$ (14)	\$ (11)	\$ (13)	\$ (16)	\$ (19)	\$ (11)	\$ (19)
Smart Meter Charge @ \$-0.04	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 27	\$ 44	\$ 65	\$ 13	\$ 40	\$ 66	\$ 97	\$ 18	\$ 53	\$ 89	\$ 129	\$ 18	\$ 129
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ (3)	\$ 5	\$ 22	\$ 39	\$ 58	\$ 11	\$ 45	\$ 78	\$ 116	\$ 17	\$ 67	\$ 117	\$ 174	\$ 24	\$ 90	\$ 156	\$ 232	\$ 24	\$ 232
DSIC @ 5.000 %	\$ 4	\$ 5	\$ 6	\$ 8	\$ 9	\$ 9	\$ 12	\$ 15	\$ 18	\$ 13	\$ 18	\$ 22	\$ 27	\$ 18	\$ 23	\$ 29	\$ 35	\$ 18	\$ 35
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 276	\$ 827	\$ 1,378	\$ 2,012	\$ 551	\$ 1,653	\$ 2,756	\$ 4,023	\$ 827	\$ 2,480	\$ 4,134	\$ 6,035	\$ 1,102	\$ 3,307	\$ 5,512	\$ 8,047	\$ 1,102	\$ 8,047
Sub Total	\$ 92.15	\$ 386.70	\$ 975.81	\$ 1,564.92	\$ 2,242.40	\$ 754.21	\$ 1,932.43	\$ 3,110.65	\$ 4,465.60	\$ 1,121.72	\$ 2,889.05	\$ 4,656.38	\$ 6,688.81	\$ 1,489.23	\$ 3,845.67	\$ 6,202.11	\$ 8,912.02	\$ 1,489.23	\$ 8,912.02
STAS @ -0.05 %	\$ (0.05)	\$ (0.19)	\$ (0.49)	\$ (0.78)	\$ (1.12)	\$ (0.38)	\$ (0.97)	\$ (1.56)	\$ (2.23)	\$ (0.56)	\$ (1.44)	\$ (2.33)	\$ (3.34)	\$ (0.74)	\$ (1.92)	\$ (3.10)	\$ (4.46)	\$ (0.74)	\$ (4.46)
Total Bill	\$ 92.10	\$ 386.51	\$ 975.32	\$ 1,564.14	\$ 2,241.28	\$ 753.83	\$ 1,931.46	\$ 3,109.10	\$ 4,463.37	\$ 1,121.16	\$ 2,887.61	\$ 4,654.05	\$ 6,685.47	\$ 1,488.48	\$ 3,843.75	\$ 6,199.01	\$ 8,907.56	\$ 1,488.48	\$ 8,907.56
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$26.01	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
All kW @ \$3.86/kW	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 193	\$ 193	\$ 193	\$ 193	\$ 290	\$ 290	\$ 290	\$ 290	\$ 386	\$ 386	\$ 386	\$ 386	\$ 386	\$ 386
All kWh @ 0.550 c/kWh	\$ -	\$ 14	\$ 41	\$ 69	\$ 100	\$ 28	\$ 83	\$ 138	\$ 201	\$ 41	\$ 124	\$ 206	\$ 301	\$ 55	\$ 165	\$ 275	\$ 402	\$ 55	\$ 402
All rkVA @ \$0.25 /rkVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Sub-Total	\$ 125	\$ 138	\$ 166	\$ 193	\$ 225	\$ 251	\$ 306	\$ 361	\$ 424	\$ 363	\$ 446	\$ 528	\$ 623	\$ 476	\$ 586	\$ 696	\$ 822	\$ 476	\$ 822
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 4	\$ 13	\$ 21	\$ 30	\$ 8	\$ 25	\$ 42	\$ 61	\$ 13	\$ 38	\$ 63	\$ 91	\$ 17	\$ 50	\$ 84	\$ 122	\$ 17	\$ 122
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 27	\$ 44	\$ 65	\$ 13	\$ 40	\$ 66	\$ 97	\$ 18	\$ 53	\$ 89	\$ 129	\$ 18	\$ 129
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 9	\$ 26	\$ 43	\$ 63	\$ 17	\$ 52	\$ 86	\$ 126	\$ 26	\$ 77	\$ 129	\$ 188	\$ 34	\$ 103	\$ 172	\$ 251	\$ 34	\$ 251
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 276	\$ 827	\$ 1,378	\$ 2,012	\$ 551	\$ 1,653	\$ 2,756	\$ 4,023	\$ 827	\$ 2,480	\$ 4,134	\$ 6,035	\$ 1,102	\$ 3,307	\$ 5,512	\$ 8,047	\$ 1,102	\$ 8,047
Sub Total	\$ 124.66	\$ 422.58	\$ 1,018.44	\$ 1,614.30	\$ 2,299.53	\$ 819.16	\$ 2,010.87	\$ 3,202.59	\$ 4,573.06	\$ 1,215.74	\$ 3,003.31	\$ 4,790.88	\$ 6,846.59	\$ 1,612.31	\$ 3,995.74	\$ 6,379.17	\$ 9,120.11	\$ 1,612.31	\$ 9,120.11
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 124.66	\$ 422.58	\$ 1,018.44	\$ 1,614.30	\$ 2,299.53	\$ 819.16	\$ 2,010.87	\$ 3,202.59	\$ 4,573.06	\$ 1,215.74	\$ 3,003.31	\$ 4,790.88	\$ 6,846.59	\$ 1,612.31	\$ 3,995.74	\$ 6,379.17	\$ 9,120.11	\$ 1,612.31	\$ 9,120.11
% Increase	35.35%	9.33%	4.42%	3.21%	2.60%	8.67%	4.11%	3.01%	2.46%	8.44%	4.01%	2.94%	2.41%	8.32%	3.95%	2.91%	2.39%	8.32%	2.39%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	0	3	3	3	3	3	3	3	3	7	7	7	7	7	7	7	7	7
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	\$ 26.01	\$ 184.64	\$ 303.81	\$ 422.98	\$ 542.15	\$ 661.32	\$ 780.50	\$ 935.42	\$ 1,138.01	\$ 343.27	\$ 581.61	\$ 819.95	\$ 1,058.30	\$ 1,296.64	\$ 1,534.98	\$ 1,844.83	\$ 2,250.01	
Total Current Bill	19.18	166.11	283.88	401.64	519.40	637.17	754.93	908.02	1,108.22	313.04	548.57	784.10	1,019.62	1,255.15	1,490.67	1,796.86	2,197.25	
Increase (\$)	6.83	18.53	19.93	21.34	22.75	24.16	25.57	27.40	29.79	30.23	33.04	35.86	38.68	41.49	44.31	47.97	52.76	
Increase (%)	35.58%	11.15%	7.02%	5.31%	4.38%	3.79%	3.39%	3.02%	2.69%	9.66%	6.02%	4.57%	3.79%	3.31%	2.97%	2.67%	2.40%	
Overall Increase (%)	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$18.91	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19
All kW @ \$2.81/kW	-	28	28	28	28	28	28	28	28	56	56	56	56	56	56	56	56	56
All kWh @ 0.400 c/kWh	-	4	8	12	16	20	24	29	36	8	16	24	32	40	48	58	72	
All rkVA @ \$0.18 /rkVA	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Sub-Total	19	52	56	60	64	68	72	77	84	84	92	100	108	116	124	135	148	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	-	2	3	5	7	8	10	12	15	3	7	10	13	17	20	24	30	
TCJA @ -3.130 %	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(3)	(4)	(4)	(4)	(5)	
Smart Meter Charge @ \$-0.04	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Default Service Support Charge @ 0.177 c/kWh	-	2	4	5	7	9	11	13	16	4	7	11	14	18	21	26	32	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total	(1)	2	5	8	12	15	18	23	28	4	11	17	24	31	37	46	57	
DSIC @ 5.000 %	1	3	3	3	3	4	4	4	5	4	5	5	6	6	7	8	9	
PTC/HPS Charge																		
All kWh @ \$ 0.11023 /kWh	-	110	220	331	441	551	661	805	992	220	441	661	882	1,102	1,323	1,609	1,984	
Sub Total	19	166	284	402	520	637	755	908	1,109	313	549	784	1,020	1,256	1,491	1,798	2,198	
STAS @ -0.05 %	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	
Total Bill	19	166	284	402	519	637	755	908	1,108	313	549	784	1,020	1,255	1,491	1,797	2,197	

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$26.01	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
All kW @ \$3.86/kW	-	39	39	39	39	39	39	39	39	77	77	77	77	77	77	77	77	77
All kWh @ 0.550 c/kWh	-	6	11	17	22	28	33	40	50	11	22	33	44	55	66	80	99	
All rkVA @ \$0.25 /rkVA	-	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2
Sub-Total	26	71	76	82	87	93	98	106	115	116	127	138	149	160	171	185	204	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	-	2	3	5	7	8	10	12	15	3	7	10	13	17	20	24	30	
TCJA @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Smart Meter Charge @ \$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Default Service Support Charge @ 0.177 c/kWh	-	2	4	5	7	9	11	13	16	4	7	11	14	18	21	26	32	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total	-	3	7	10	14	17	21	25	31	7	14	21	28	34	41	50	62	
DSIC @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PTC/HPS Charge																		
All kWh @ \$ 0.11023 /kWh	-	110	220	331	441	551	661	805	992	220	441	661	882	1,102	1,323	1,609	1,984	
Sub Total	26	185	304	423	542	661	780	935	1,138	343	582	820	1,058	1,297	1,535	1,845	2,250	
STAS @ 0.00 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Bill	26	185	304	423	542	661	780	935	1,138	343	582	820	1,058	1,297	1,535	1,845	2,250	
% Increase	35.58%	11.15%	7.02%	5.31%	4.38%	3.79%	3.39%	3.02%	2.69%	9.66%	6.02%	4.57%	3.79%	3.31%	2.97%	2.67%	2.40%	

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GS-Large (General Service Large)								
1	Distribution							
2	Customer Charge	10,831 \$	145.82 \$	1,579,417	10,831 \$	196.74 \$	2,130,903 \$	551,486 34.9%
3	Demand Charge (kW)							
4	All kW	5,471,123 \$	3.99	21,829,780	5,471,123 \$	5.38	29,452,094	7,622,314 34.9%
5	All rkVa	2,710,301 \$	0.18	487,854	2,710,301 \$	0.24	658,198	170,344 34.9%
6	Voltage Discount	1,905,614 \$	(1.23)	(2,343,905)	1,905,614 \$	(1.66)	(3,162,327)	(818,422) 34.9%
7	Energy Charge (kWh)							
8	All kWh	2,072,277,757 \$	-	-	2,072,277,757 \$	-	-	- 0.0%
9	Total Base Normalized Distribution Revenues		\$ 21,553,146			\$ 29,078,868	\$ 7,525,722	34.9%
10	Rider Charges							
11	Smart Meter Technologies Charge (Per Bill)	10,831 \$	7.89 \$	85,459	10,831 \$	- \$	-	(85,459) -100.0%
12	TCJA Voluntary Surcharge		-3.13%	(674,613)		0.00%	-	674,613 -100.0%
13	STAS		-0.05%	(80,189)		0.00%	-	80,189 -100.0%
14	Distribution System Improvement Charge		5.00%	1,091,521		0.00%	-	(1,091,521) -100.0%
15	Total Distribution Including Rider Charges		\$ 21,975,323			\$ 29,078,868	\$ 7,103,545	32.3%
16	Rider Charges							
17	Default Service Support Charge	3,938,267 \$	1.23700	4,871,636	3,938,267 \$	1.23700	4,871,636	- 0.0%
18	Universal Service Charge			-			-	- 0.0%
19	Solar Photovoltaic Requirements Charge	2,072,277,757 \$	-	-	2,072,277,757 \$	-	-	- 0.0%
20	Phase IV Energy Efficiency and Conservation Charge	3,938,267 \$	0.22000	866,419	3,938,267 \$	0.22000	866,419	- 0.0%
21	PTC/HPS Charge	2,072,277,757 \$	0.06398	132,584,331	2,072,277,757 \$	0.06398	132,584,331	- 0.0%
22	Total Energy and Revenue	2,072,277,757		\$ 160,297,709	2,072,277,757		\$ 167,401,254	\$ 7,103,545 4.4%
23	Avg rate per kWh		\$	0.07735		\$	0.08078	
24	Proposed Increase					\$	7,103,545	
25	Percent Increase						4.43%	

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																	
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730
REACTIVE DEMAND																	
rkVA	248	248	248	248	248	248	372	372	372	372	372	372	495	495	495	495	495
ENERGY USAGE																	
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Proposed Bill	\$ 3,676.98	\$ 10,074.98	\$ 13,273.98	\$ 16,472.98	\$ 19,671.98	\$ 27,029.68	\$ 15,014.11	\$ 19,812.61	\$ 24,611.11	\$ 29,409.61	\$ 40,446.16	\$ 48,603.61	\$ 19,953.23	\$ 26,351.23	\$ 32,749.23	\$ 39,147.23	\$ 53,862.63
Total Current Bill	2,963.65	9,358.45	12,555.85	15,753.26	18,950.66	26,304.68	13,959.42	18,755.52	23,551.62	28,347.72	39,378.75	47,532.12	18,560.38	24,955.18	31,349.99	37,744.79	52,452.83
Increase (\$)	713.33	716.53	718.13	719.73	721.33	725.01	1,054.69	1,057.09	1,059.49	1,061.89	1,067.40	1,071.48	1,392.85	1,396.05	1,399.24	1,402.44	1,409.80
Increase (%)	24.07%	7.66%	5.72%	4.57%	3.81%	2.76%	7.56%	5.64%	4.50%	3.75%	2.71%	2.25%	7.50%	5.59%	4.46%	3.72%	2.69%
Overall Increase (%)	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ \$145.82	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146
All kW @ \$3.99/kW	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 3,990	\$ 3,990	\$ 3,990	\$ 3,990	\$ 3,990
All rkVA @ \$0.18 /rkVA	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89
Sub-Total	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 3,205	\$ 3,205	\$ 3,205	\$ 3,205	\$ 3,205	\$ 4,225	\$ 4,225	\$ 4,225	\$ 4,225	\$ 4,225
Riders																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ -3.130 %	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (132)	\$ (132)	\$ (132)	\$ (132)	\$ (132)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333
DSIC @ 5.000 %	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 164	\$ 164	\$ 164	\$ 164	\$ 164	\$ 216	\$ 216	\$ 216	\$ 216	\$ 216
PTC/HPS Charge																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 6,398	\$ 9,597	\$ 12,796	\$ 15,995	\$ 23,353	\$ 9,597	\$ 14,396	\$ 19,194	\$ 23,993	\$ 35,029	\$ 43,187	\$ 12,796	\$ 19,194	\$ 25,592	\$ 31,990	\$ 46,705
Sub Total	\$ 2,965.14	\$ 9,363.14	\$ 12,562.14	\$ 15,761.14	\$ 18,960.14	\$ 26,317.84	\$ 13,966.40	\$ 18,764.90	\$ 23,563.40	\$ 28,361.90	\$ 39,398.45	\$ 47,555.90	\$ 18,569.67	\$ 24,967.67	\$ 31,365.67	\$ 37,763.67	\$ 52,479.07
STAS @ -0.05 %	\$ (1.48)	\$ (4.68)	\$ (6.28)	\$ (7.88)	\$ (9.48)	\$ (13.16)	\$ (6.98)	\$ (9.38)	\$ (11.78)	\$ (14.18)	\$ (19.70)	\$ (23.78)	\$ (9.28)	\$ (12.48)	\$ (15.68)	\$ (18.88)	\$ (26.24)
Total Bill	\$ 2,963.65	\$ 9,358.45	\$ 12,555.85	\$ 15,753.26	\$ 18,950.66	\$ 26,304.68	\$ 13,959.42	\$ 18,755.52	\$ 23,551.62	\$ 28,347.72	\$ 39,378.75	\$ 47,532.12	\$ 18,560.38	\$ 24,955.18	\$ 31,349.99	\$ 37,744.79	\$ 52,452.83
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ \$196.74	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197
All kW @ \$5.38/kW	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 4,037	\$ 4,037	\$ 4,037	\$ 4,037	\$ 4,037	\$ 4,037	\$ 5,383	\$ 5,383	\$ 5,383	\$ 5,383
All rkVA @ \$0.24 /rkVA	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 120	\$ 120	\$ 120	\$ 120
Sub-Total	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948	\$ 4,324	\$ 4,324	\$ 4,324	\$ 4,324	\$ 4,324	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
Riders																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 6,398	\$ 9,597	\$ 12,796	\$ 15,995	\$ 23,353	\$ 9,597	\$ 14,396	\$ 19,194	\$ 23,993	\$ 35,029	\$ 43,187	\$ 12,796	\$ 19,194	\$ 25,592	\$ 31,990	\$ 46,705
Sub Total	\$ 3,676.98	\$ 10,074.98	\$ 13,273.98	\$ 16,472.98	\$ 19,671.98	\$ 27,029.68	\$ 15,014.11	\$ 19,812.61	\$ 24,611.11	\$ 29,409.61	\$ 40,446.16	\$ 48,603.61	\$ 19,953.23	\$ 26,351.23	\$ 32,749.23	\$ 39,147.23	\$ 53,862.63
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 3,676.98	\$ 10,074.98	\$ 13,273.98	\$ 16,472.98	\$ 19,671.98	\$ 27,029.68	\$ 15,014.11	\$ 19,812.61	\$ 24,611.11	\$ 29,409.61	\$ 40,446.16	\$ 48,603.61	\$ 19,953.23	\$ 26,351.23	\$ 32,749.23	\$ 39,147.23	\$ 53,862.63
% Increase	24.07%	7.66%	5.72%	4.57%	3.81%	2.76%	7.56%	5.64%	4.50%	3.75%	2.71%	2.25%	7.50%	5.59%	4.46%	3.72%	2.69%

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Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																	
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																	
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486
ENERGY USAGE																	
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	\$ 10,637.48	\$ 20,234.48	\$ 39,428.48	\$ 58,622.48	\$ 80,695.58	\$ 26,913.72	\$ 52,505.72	\$ 78,097.72	\$ 107,528.52	\$ 33,592.97	\$ 65,582.97	\$ 97,572.97	\$ 134,361.47	\$ 40,272.22	\$ 78,660.22	\$ 117,048.22	\$ 161,194.42
Total Current Bill	8,577.91	18,170.11	37,354.51	56,538.92	78,600.98	24,174.64	49,753.84	75,333.05	104,749.13	30,179.17	62,153.17	94,127.18	130,897.29	36,183.70	74,552.50	112,921.31	157,045.44
Increase (\$)	\$ 2,059.57	\$ 2,064.37	\$ 2,073.96	\$ 2,083.56	\$ 2,094.60	\$ 2,739.08	\$ 2,751.88	\$ 2,764.68	\$ 2,779.39	\$ 3,413.80	\$ 3,429.80	\$ 3,445.79	\$ 3,464.19	\$ 4,088.52	\$ 4,107.71	\$ 4,126.91	\$ 4,148.98
Increase (%)	24.01%	11.36%	5.55%	3.69%	2.66%	11.33%	5.53%	3.67%	2.65%	11.31%	5.52%	3.66%	2.65%	11.30%	5.51%	3.65%	2.64%
Overall Increase (%)	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$145.82	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146
All kW @ \$3.99/kW	\$ 5,985	\$ 5,985	\$ 5,985	\$ 5,985	\$ 5,985	\$ 7,980	\$ 7,980	\$ 7,980	\$ 7,980	\$ 9,975	\$ 9,975	\$ 9,975	\$ 9,975	\$ 11,970	\$ 11,970	\$ 11,970	\$ 11,970
All rkVA @ \$0.18 /rkVA	\$ 134	\$ 134	\$ 134	\$ 134	\$ 134	\$ 178	\$ 178	\$ 178	\$ 178	\$ 223	\$ 223	\$ 223	\$ 223	\$ 268	\$ 268	\$ 268	\$ 268
Sub-Total	\$ 6,265	\$ 6,265	\$ 6,265	\$ 6,265	\$ 6,265	\$ 8,304	\$ 8,304	\$ 8,304	\$ 8,304	\$ 10,344	\$ 10,344	\$ 10,344	\$ 10,344	\$ 12,383	\$ 12,383	\$ 12,383	\$ 12,383
Riders																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ -3.130 %	\$ (196)	\$ (196)	\$ (196)	\$ (196)	\$ (196)	\$ (260)	\$ (260)	\$ (260)	\$ (260)	\$ (324)	\$ (324)	\$ (324)	\$ (324)	\$ (388)	\$ (388)	\$ (388)	\$ (388)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 1,997	\$ 1,997	\$ 1,997	\$ 1,997	\$ 1,997	\$ 2,662	\$ 2,662	\$ 2,662	\$ 2,662	\$ 3,327	\$ 3,327	\$ 3,327	\$ 3,327	\$ 3,991	\$ 3,991	\$ 3,991	\$ 3,991
DSIC @ 5.000 %	\$ 320	\$ 320	\$ 320	\$ 320	\$ 320	\$ 425	\$ 425	\$ 425	\$ 425	\$ 529	\$ 529	\$ 529	\$ 529	\$ 633	\$ 633	\$ 633	\$ 633
PTC/HPS Charge																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
Sub Total	\$ 8,582.20	\$ 18,179.20	\$ 37,373.20	\$ 56,567.20	\$ 78,640.30	\$ 24,186.73	\$ 49,778.73	\$ 75,370.73	\$ 104,801.53	\$ 30,194.27	\$ 62,184.27	\$ 94,174.27	\$ 130,962.77	\$ 36,201.80	\$ 74,589.80	\$ 112,977.80	\$ 157,124.00
STAS @ -0.05 %	\$ (4.29)	\$ (9.09)	\$ (18.69)	\$ (28.28)	\$ (39.32)	\$ (12.09)	\$ (24.89)	\$ (37.69)	\$ (52.40)	\$ (15.10)	\$ (31.09)	\$ (47.09)	\$ (65.48)	\$ (18.10)	\$ (37.29)	\$ (56.49)	\$ (78.56)
Total Bill	\$ 8,577.91	\$ 18,170.11	\$ 37,354.51	\$ 56,538.92	\$ 78,600.98	\$ 24,174.64	\$ 49,753.84	\$ 75,333.05	\$ 104,749.13	\$ 30,179.17	\$ 62,153.17	\$ 94,127.18	\$ 130,897.29	\$ 36,183.70	\$ 74,552.50	\$ 112,921.31	\$ 157,045.44

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$196.74	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197
All kW @ \$5.38/kW	\$ 8,075	\$ 8,075	\$ 8,075	\$ 8,075	\$ 8,075	\$ 10,766	\$ 10,766	\$ 10,766	\$ 10,766	\$ 13,458	\$ 13,458	\$ 13,458	\$ 13,458	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150
All rkVA @ \$0.24 /rkVA	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 241	\$ 241	\$ 241	\$ 241	\$ 301	\$ 301	\$ 301	\$ 301	\$ 361	\$ 361	\$ 361	\$ 361
Sub-Total	\$ 8,452	\$ 8,452	\$ 8,452	\$ 8,452	\$ 8,452	\$ 11,204	\$ 11,204	\$ 11,204	\$ 11,204	\$ 13,955	\$ 13,955	\$ 13,955	\$ 13,955	\$ 16,707	\$ 16,707	\$ 16,707	\$ 16,707
Riders																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
Sub Total	\$ 10,637.48	\$ 20,234.48	\$ 39,428.48	\$ 58,622.48	\$ 80,695.58	\$ 26,913.72	\$ 52,505.72	\$ 78,097.72	\$ 107,528.52	\$ 33,592.97	\$ 65,582.97	\$ 97,572.97	\$ 134,361.47	\$ 40,272.22	\$ 78,660.22	\$ 117,048.22	\$ 161,194.42
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 10,637.48	\$ 20,234.48	\$ 39,428.48	\$ 58,622.48	\$ 80,695.58	\$ 26,913.72	\$ 52,505.72	\$ 78,097.72	\$ 107,528.52	\$ 33,592.97	\$ 65,582.97	\$ 97,572.97	\$ 134,361.47	\$ 40,272.22	\$ 78,660.22	\$ 117,048.22	\$ 161,194.42
% Increase	24.01%	11.36%	5.55%	3.69%	2.66%	11.33%	5.53%	3.67%	2.65%	11.31%	5.52%	3.66%	2.65%	11.30%	5.51%	3.65%	2.64%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District COMPARISON BETWEEN PRESENT AND PROPOSED RATES RATE GS - LARGE With Demands of 1,500 - 3,000 KW w/ Voltage Discount At Average Levels of kWh Use																		
KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	\$ 8,148.26	\$ 17,745.26	\$ 36,939.26	\$ 56,133.26	\$ 78,206.36	\$ 23,594.77	\$ 49,186.77	\$ 74,778.77	\$ 104,209.57	\$ 29,444.27	\$ 61,434.27	\$ 93,424.27	\$ 130,212.77	\$ 35,293.78	\$ 73,681.78	\$ 112,069.78	\$ 156,215.98	
Total Current Bill	6,702.23	16,294.44	35,478.84	54,663.24	76,725.31	21,673.74	47,252.94	72,832.15	102,248.23	27,053.04	59,027.05	91,001.05	127,771.16	32,432.35	70,801.15	109,169.96	153,294.09	
Increase (\$)	\$ 1,446.02	\$ 1,450.82	\$ 1,460.42	\$ 1,470.02	\$ 1,481.05	\$ 1,921.03	\$ 1,933.82	\$ 1,946.62	\$ 1,961.33	\$ 2,391.23	\$ 2,407.22	\$ 2,423.22	\$ 2,441.61	\$ 2,861.43	\$ 2,880.63	\$ 2,899.82	\$ 2,921.89	
Increase (%)	21.58%	8.90%	4.12%	2.69%	1.93%	8.86%	4.09%	2.67%	1.92%	8.84%	4.08%	2.66%	1.91%	8.82%	4.07%	2.66%	1.91%	
Overall Increase (%)	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ \$145.82	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	
All kW @ \$2.76/kW	\$ 4,140	\$ 4,140	\$ 4,140	\$ 4,140	\$ 4,140	\$ 5,520	\$ 5,520	\$ 5,520	\$ 5,520	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900	\$ 8,280	\$ 8,280	\$ 8,280	\$ 8,280	
All rkVA @ \$0.18 /rkVA	\$ 134	\$ 134	\$ 134	\$ 134	\$ 134	\$ 178	\$ 178	\$ 178	\$ 178	\$ 223	\$ 223	\$ 223	\$ 223	\$ 268	\$ 268	\$ 268	\$ 268	
Sub-Total	\$ 4,420	\$ 4,420	\$ 4,420	\$ 4,420	\$ 4,420	\$ 5,844	\$ 5,844	\$ 5,844	\$ 5,844	\$ 7,269	\$ 7,269	\$ 7,269	\$ 7,269	\$ 8,693	\$ 8,693	\$ 8,693	\$ 8,693	
Riders																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	
TCJA @ -3.130 %	\$ (138)	\$ (138)	\$ (138)	\$ (138)	\$ (138)	\$ (183)	\$ (183)	\$ (183)	\$ (183)	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (272)	\$ (272)	\$ (272)	\$ (272)	
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 2,055	\$ 2,055	\$ 2,055	\$ 2,055	\$ 2,055	\$ 2,739	\$ 2,739	\$ 2,739	\$ 2,739	\$ 3,423	\$ 3,423	\$ 3,423	\$ 3,423	\$ 4,107	\$ 4,107	\$ 4,107	\$ 4,107	
DSIC @ 5.000 %	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 305	\$ 305	\$ 305	\$ 305	\$ 380	\$ 380	\$ 380	\$ 380	\$ 454	\$ 454	\$ 454	\$ 454	
PTC/HPS Charge																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	
Sub Total	\$ 6,705.59	\$ 16,302.59	\$ 35,496.59	\$ 54,690.59	\$ 76,763.69	\$ 21,684.58	\$ 47,276.58	\$ 72,868.58	\$ 102,299.38	\$ 27,066.58	\$ 59,056.58	\$ 91,046.58	\$ 127,835.08	\$ 32,448.57	\$ 70,836.57	\$ 109,224.57	\$ 153,370.77	
STAS @ -0.05 %	\$ (3.35)	\$ (8.15)	\$ (17.75)	\$ (27.35)	\$ (38.38)	\$ (10.84)	\$ (23.64)	\$ (36.43)	\$ (51.15)	\$ (13.53)	\$ (29.53)	\$ (45.52)	\$ (63.92)	\$ (16.22)	\$ (35.42)	\$ (54.61)	\$ (76.69)	
Total Bill	\$ 6,702.23	\$ 16,294.44	\$ 35,478.84	\$ 54,663.24	\$ 76,725.31	\$ 21,673.74	\$ 47,252.94	\$ 72,832.15	\$ 102,248.23	\$ 27,053.04	\$ 59,027.05	\$ 91,001.05	\$ 127,771.16	\$ 32,432.35	\$ 70,801.15	\$ 109,169.96	\$ 153,294.09	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ \$196.74	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	
All kW @ \$3.72/kW	\$ 5,586	\$ 5,586	\$ 5,586	\$ 5,586	\$ 5,586	\$ 7,447	\$ 7,447	\$ 7,447	\$ 7,447	\$ 9,309	\$ 9,309	\$ 9,309	\$ 9,309	\$ 11,171	\$ 11,171	\$ 11,171	\$ 11,171	
All rkVA @ \$0.24 /rkVA	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 241	\$ 241	\$ 241	\$ 241	\$ 301	\$ 301	\$ 301	\$ 301	\$ 361	\$ 361	\$ 361	\$ 361	
Sub-Total	\$ 5,963	\$ 5,963	\$ 5,963	\$ 5,963	\$ 5,963	\$ 7,885	\$ 7,885	\$ 7,885	\$ 7,885	\$ 9,807	\$ 9,807	\$ 9,807	\$ 9,807	\$ 11,729	\$ 11,729	\$ 11,729	\$ 11,729	
Riders																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	
Sub Total	\$ 8,148.26	\$ 17,745.26	\$ 36,939.26	\$ 56,133.26	\$ 78,206.36	\$ 23,594.77	\$ 49,186.77	\$ 74,778.77	\$ 104,209.57	\$ 29,444.27	\$ 61,434.27	\$ 93,424.27	\$ 130,212.77	\$ 35,293.78	\$ 73,681.78	\$ 112,069.78	\$ 156,215.98	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill	\$ 8,148.26	\$ 17,745.26	\$ 36,939.26	\$ 56,133.26	\$ 78,206.36	\$ 23,594.77	\$ 49,186.77	\$ 74,778.77	\$ 104,209.57	\$ 29,444.27	\$ 61,434.27	\$ 93,424.27	\$ 130,212.77	\$ 35,293.78	\$ 73,681.78	\$ 112,069.78	\$ 156,215.98	
% Increase	21.58%	8.90%	4.12%	2.69%	1.93%	8.86%	4.09%	2.67%	1.92%	8.84%	4.08%	2.66%	1.91%	8.82%	4.07%	2.66%	1.91%	

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GP/TP (General Primary Service / Transmission Power)								
1	Distribution							
2	Customer Charge	2,284 \$	983.20 \$	2,284 \$	1,335.66 \$	3,050,101	\$804,882	35.8%
3	Demand Charge (kW)							
4	All kW	11,871,797 \$	0.61	11,871,797 \$	0.83	9,837,887	\$2,596,091	35.8%
5	All rkVa	2,104,798 \$	0.18	2,104,798 \$	0.24	514,681	\$135,817	35.8%
6	Voltage Discount	1,810,620 \$	(0.50)	1,810,620 \$	(0.68)	(1,229,852)	(\$324,542)	35.8%
7	Transformer Charge	2,315,908 \$	1.19	2,315,908 \$	1.62	3,743,895	\$987,965	35.8%
8	Energy Charge (kWh)							
9	All kWh	5,177,974,892 \$	-	5,177,974,892 \$	-	-	\$0	0.0%
10	Total Base Normalized Distribution Revenues		\$ 11,716,499			\$ 15,916,712	\$4,200,213	35.8%
11	Rider Charges							
12	Smart Meter Technologies Charge (Per Bill)	2,284	\$7.89 \$	2,284 \$	-	\$ -	(\$18,017)	
13	TCJA Voluntary Surcharge		-3.13%		0.00%	-	366,726	-100.0%
14	STAS		-0.05%		0.00%	-	177,683	-100.0%
15	Distribution System Improvement Charge		5.00%		0.00%	\$ -	(\$659,383)	-100.0%
16	Total Distribution Including Rider Charges		\$ 11,849,489			\$ 15,916,712	\$4,067,223	34.3%
17	Rider Charges							
18	Default Service Support Charge	8,272,150 \$	1.23700	8,272,150 \$	1.23700	10,232,649	-	0.0%
19	Universal Service Charge					-	-	0.0%
20	Solar Photovoltaic Requirements Charge	5,177,974,892 \$	-	5,177,974,892 \$	-	-	-	0.0%
21	Phase IV Energy Efficiency and Conservation Charge	8,272,150 \$	0.22000	8,272,150 \$	0.22000	1,819,873	-	0.0%
22	PTC/HPS Charge	5,177,974,892 \$	0.06398	5,177,974,892 \$	0.06398	331,286,834	-	0.0%
23	Total Energy and Revenue	5,177,974,892	\$ 355,188,845	5,177,974,892		\$ 359,256,068	\$ 4,067,223	1.1%
24	Avg rate per kWh		\$ 0.06860			\$ 0.06938		
25	Proposed Increase					\$ 4,067,223		
26	Percent Increase					1.15%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100	730
REACTIVE DEMAND																			
rkVA	4	4	4	4	4	9	9	9	9	18	18	18	18	27	27	27	27	27	27
ENERGY USAGE																			
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	109,500	109,500
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	109,500	109,500
Total Proposed Bill	\$ 1,393.89	\$ 1,553.84	\$ 1,873.74	\$ 2,193.64	\$ 2,561.53	\$ 1,772.02	\$ 2,411.82	\$ 3,051.62	\$ 3,787.39	\$ 2,208.37	\$ 3,487.97	\$ 4,767.57	\$ 6,239.11	\$ 2,644.72	\$ 4,564.12	\$ 6,483.52	\$ 8,690.83	\$ 8,690.83	\$ 8,690.83
Total Current Bill	1,060.82	1,220.69	1,540.43	1,860.17	2,227.87	1,433.56	2,073.04	2,712.52	3,447.92	1,859.29	3,138.25	4,417.21	5,888.02	2,285.03	4,203.47	6,121.91	8,328.11	8,328.11	8,328.11
Increase (\$)	333.07	333.15	333.31	333.47	333.65	338.46	338.78	339.10	339.46	349.07	349.71	350.35	351.09	359.69	360.65	361.61	362.72	362.72	362.72
Increase (%)	31.40%	27.29%	21.64%	17.93%	14.98%	23.61%	16.34%	12.50%	9.85%	18.77%	11.14%	7.93%	5.96%	15.74%	8.58%	5.91%	4.36%	4.36%	4.36%
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
All kW @ \$0.61/kW	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 31	\$ 31	\$ 31	\$ 31	\$ 61	\$ 61	\$ 61	\$ 61	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92
All rkVA @ \$0.18 /rkVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
Sub-Total	\$ 999	\$ 999	\$ 999	\$ 999	\$ 999	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,047	\$ 1,047	\$ 1,047	\$ 1,047	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
TCJA @ -3.130 %	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (34)	\$ (34)	\$ (34)	\$ (34)	\$ (34)	\$ (34)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @\$ 1.237 /kW NSPL	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 124	\$ 124	\$ 124	\$ 124	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 49	\$ 49	\$ 49	\$ 49	\$ 121	\$ 121	\$ 121	\$ 121	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193
DSIC @ 5.000 %	\$ 49	\$ 49	\$ 49	\$ 49	\$ 49	\$ 50	\$ 50	\$ 50	\$ 50	\$ 52	\$ 52	\$ 52	\$ 52	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 320	\$ 960	\$ 1,600	\$ 2,335	\$ 640	\$ 1,919	\$ 3,199	\$ 4,671	\$ 960	\$ 2,879	\$ 4,799	\$ 7,006	\$ 7,006	\$ 7,006
Sub Total	\$ 1,061.35	\$ 1,221.30	\$ 1,541.20	\$ 1,861.10	\$ 2,228.99	\$ 1,434.28	\$ 2,074.08	\$ 2,713.88	\$ 3,449.65	\$ 1,860.22	\$ 3,139.82	\$ 4,419.42	\$ 5,890.96	\$ 2,286.17	\$ 4,205.57	\$ 6,124.97	\$ 8,332.28	\$ 8,332.28	\$ 8,332.28
STAS @ -0.05 %	\$ (0.53)	\$ (0.61)	\$ (0.77)	\$ (0.93)	\$ (1.11)	\$ (0.72)	\$ (1.04)	\$ (1.36)	\$ (1.72)	\$ (0.93)	\$ (1.57)	\$ (2.21)	\$ (2.95)	\$ (1.14)	\$ (2.10)	\$ (3.06)	\$ (4.17)	\$ (4.17)	\$ (4.17)
Total Bill	\$ 1,060.82	\$ 1,220.69	\$ 1,540.43	\$ 1,860.17	\$ 2,227.87	\$ 1,433.56	\$ 2,073.04	\$ 2,712.52	\$ 3,447.92	\$ 1,859.29	\$ 3,138.25	\$ 4,417.21	\$ 5,888.02	\$ 2,285.03	\$ 4,203.47	\$ 6,121.91	\$ 8,328.11	\$ 8,328.11	\$ 8,328.11
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$1,335.66	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
All kW @ \$0.83/kW	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 41	\$ 41	\$ 41	\$ 41	\$ 83	\$ 83	\$ 83	\$ 83	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124
All rkVA @ \$0.24 /rkVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
Sub-Total	\$ 1,357	\$ 1,357	\$ 1,357	\$ 1,357	\$ 1,357	\$ 1,379	\$ 1,379	\$ 1,379	\$ 1,379	\$ 1,423	\$ 1,423	\$ 1,423	\$ 1,423	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$ 1.237 /kW NSPL	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 124	\$ 124	\$ 124	\$ 124	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 73	\$ 73	\$ 73	\$ 73	\$ 146	\$ 146	\$ 146	\$ 146	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 320	\$ 960	\$ 1,600	\$ 2,335	\$ 640	\$ 1,919	\$ 3,199	\$ 4,671	\$ 960	\$ 2,879	\$ 4,799	\$ 7,006	\$ 7,006	\$ 7,006
Sub Total	\$ 1,393.89	\$ 1,553.84	\$ 1,873.74	\$ 2,193.64	\$ 2,561.53	\$ 1,772.02	\$ 2,411.82	\$ 3,051.62	\$ 3,787.39	\$ 2,208.37	\$ 3,487.97	\$ 4,767.57	\$ 6,239.11	\$ 2,644.72	\$ 4,564.12	\$ 6,483.52	\$ 8,690.83	\$ 8,690.83	\$ 8,690.83
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 1,393.89	\$ 1,553.84	\$ 1,873.74	\$ 2,193.64	\$ 2,561.53	\$ 1,772.02	\$ 2,411.82	\$ 3,051.62	\$ 3,787.39	\$ 2,208.37	\$ 3,487.97	\$ 4,767.57	\$ 6,239.11	\$ 2,644.72	\$ 4,564.12	\$ 6,483.52	\$ 8,690.83	\$ 8,690.83	\$ 8,690.83
% Increase	31.40%	27.29%	21.64%	17.93%	14.98%	23.61%	16.34%	12.50%	9.85%	18.77%	11.14%	7.93%	5.96%	15.74%	8.58%	5.91%	4.36%	4.36%	4.36%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																	
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																	
rkVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177
ENERGY USAGE																	
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000
Total Proposed Bill	\$ 1,917.92	\$ 3,517.42	\$ 6,716.42	\$ 9,915.42	\$ 13,594.27	\$ 5,699.18	\$ 12,097.18	\$ 18,495.18	\$ 25,852.88	\$ 7,880.94	\$ 17,477.94	\$ 27,074.94	\$ 38,111.49	\$ 10,062.69	\$ 22,858.69	\$ 35,654.69	\$ 50,370.09
Total Current Bill	1,537.79	3,136.49	6,333.89	9,531.29	13,208.30	5,265.15	11,659.95	18,054.76	25,408.78	7,393.82	16,986.02	26,578.22	37,609.25	9,522.48	22,312.08	35,101.68	49,809.73
Increase (\$)	\$ 380.13	\$ 380.93	\$ 382.53	\$ 384.13	\$ 385.97	\$ 434.03	\$ 437.22	\$ 440.42	\$ 444.10	\$ 487.12	\$ 491.92	\$ 496.72	\$ 502.24	\$ 540.21	\$ 546.61	\$ 553.01	\$ 560.37
Increase (%)	24.72%	12.15%	6.04%	4.03%	2.92%	8.24%	3.75%	2.44%	1.75%	6.59%	2.90%	1.87%	1.34%	5.67%	2.45%	1.58%	1.13%
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
All kW @ \$0.61/kW	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153	\$ 305	\$ 305	\$ 305	\$ 305	\$ 458	\$ 458	\$ 458	\$ 458	\$ 610	\$ 610	\$ 610	\$ 610
All rkVA @ \$0.18 /rkVA	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 24	\$ 24	\$ 24	\$ 24	\$ 32	\$ 32	\$ 32	\$ 32
Sub-Total	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,465	\$ 1,465	\$ 1,465	\$ 1,465	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ -3.130 %	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (46)	\$ (46)	\$ (46)	\$ (46)	\$ (51)	\$ (51)	\$ (51)	\$ (51)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 336	\$ 336	\$ 336	\$ 336	\$ 336	\$ 696	\$ 696	\$ 696	\$ 696	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414
DSIC @ 5.000 %	\$ 59	\$ 59	\$ 59	\$ 59	\$ 59	\$ 69	\$ 69	\$ 69	\$ 69	\$ 80	\$ 80	\$ 80	\$ 80	\$ 90	\$ 90	\$ 90	\$ 90
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705
Sub Total	\$ 1,538.56	\$ 3,138.06	\$ 6,337.06	\$ 9,536.06	\$ 13,214.91	\$ 5,267.79	\$ 11,665.79	\$ 18,063.79	\$ 25,421.49	\$ 7,397.52	\$ 16,994.52	\$ 26,591.52	\$ 37,628.07	\$ 9,527.24	\$ 22,323.24	\$ 35,119.24	\$ 49,834.64
STAS @ -0.05 %	\$ (0.77)	\$ (1.57)	\$ (3.17)	\$ (4.77)	\$ (6.61)	\$ (2.63)	\$ (5.83)	\$ (9.03)	\$ (12.71)	\$ (3.70)	\$ (8.50)	\$ (13.30)	\$ (18.81)	\$ (4.76)	\$ (11.16)	\$ (17.56)	\$ (24.92)
Total Bill	\$ 1,537.79	\$ 3,136.49	\$ 6,333.89	\$ 9,531.29	\$ 13,208.30	\$ 5,265.15	\$ 11,659.95	\$ 18,054.76	\$ 25,408.78	\$ 7,393.82	\$ 16,986.02	\$ 26,578.22	\$ 37,609.25	\$ 9,522.48	\$ 22,312.08	\$ 35,101.68	\$ 49,809.73

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$1,335.66	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
All kW @ \$0.83/kW	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 414	\$ 414	\$ 414	\$ 414	\$ 622	\$ 622	\$ 622	\$ 622	\$ 829	\$ 829	\$ 829	\$ 829
All rkVA @ \$ 0.24 /rkVA	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 43	\$ 43	\$ 43	\$ 43
Sub-Total	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,554	\$ 1,772	\$ 1,772	\$ 1,772	\$ 1,772	\$ 1,990	\$ 1,990	\$ 1,990	\$ 1,990	\$ 2,208	\$ 2,208	\$ 2,208	\$ 2,208
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 364	\$ 364	\$ 364	\$ 364	\$ 364	\$ 729	\$ 729	\$ 729	\$ 729	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705
Sub Total	\$ 1,917.92	\$ 3,517.42	\$ 6,716.42	\$ 9,915.42	\$ 13,594.27	\$ 5,699.18	\$ 12,097.18	\$ 18,495.18	\$ 25,852.88	\$ 7,880.94	\$ 17,477.94	\$ 27,074.94	\$ 38,111.49	\$ 10,062.69	\$ 22,858.69	\$ 35,654.69	\$ 50,370.09
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 1,917.92	\$ 3,517.42	\$ 6,716.42	\$ 9,915.42	\$ 13,594.27	\$ 5,699.18	\$ 12,097.18	\$ 18,495.18	\$ 25,852.88	\$ 7,880.94	\$ 17,477.94	\$ 27,074.94	\$ 38,111.49	\$ 10,062.69	\$ 22,858.69	\$ 35,654.69	\$ 50,370.09
% Increase	24.72%	12.15%	6.04%	4.03%	2.92%	8.24%	3.75%	2.44%	1.75%	6.59%	2.90%	1.87%	1.34%	5.67%	2.45%	1.58%	1.13%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																	
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																	
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532
ENERGY USAGE																	
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	\$ 4,829.21	\$ 14,426.21	\$ 33,620.21	\$ 52,814.21	\$ 74,887.31	\$ 18,789.73	\$ 44,381.73	\$ 69,973.73	\$ 99,404.53	\$ 23,153.24	\$ 55,143.24	\$ 87,133.24	\$ 123,921.74	\$ 27,516.76	\$ 65,904.76	\$ 104,292.76	\$ 148,438.96
Total Current Bill	4,187.60	13,779.81	32,964.21	52,148.61	74,210.68	18,037.13	43,616.34	69,195.54	98,611.63	22,294.46	54,268.46	86,242.47	123,012.57	26,551.79	64,920.59	103,289.40	147,413.52
Increase (\$)	\$ 641.61	\$ 646.40	\$ 656.00	\$ 665.60	\$ 676.63	\$ 752.59	\$ 765.39	\$ 778.18	\$ 792.90	\$ 858.78	\$ 874.78	\$ 890.77	\$ 909.17	\$ 964.97	\$ 984.16	\$ 1,003.36	\$ 1,025.43
Increase (%)	15.32%	4.69%	1.99%	1.28%	0.91%	4.17%	1.75%	1.12%	0.80%	3.85%	1.61%	1.03%	0.74%	3.63%	1.52%	0.97%	0.70%
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
All kW @ \$0.61/kW	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,525	\$ 1,525	\$ 1,525	\$ 1,525	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830
All rkVA @ \$0.18 /rkVA	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 64	\$ 64	\$ 64	\$ 64	\$ 80	\$ 80	\$ 80	\$ 80	\$ 96	\$ 96	\$ 96	\$ 96
Sub-Total	\$ 1,946	\$ 1,946	\$ 1,946	\$ 1,946	\$ 1,946	\$ 2,267	\$ 2,267	\$ 2,267	\$ 2,267	\$ 2,588	\$ 2,588	\$ 2,588	\$ 2,588	\$ 2,909	\$ 2,909	\$ 2,909	\$ 2,909
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ -3.130 %	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (71)	\$ (71)	\$ (71)	\$ (71)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (91)	\$ (91)	\$ (91)	\$ (91)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,851	\$ 2,851	\$ 2,851	\$ 2,851	\$ 3,569	\$ 3,569	\$ 3,569	\$ 3,569	\$ 4,288	\$ 4,288	\$ 4,288	\$ 4,288
DSIC @ 5.000 %	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 132	\$ 132	\$ 132	\$ 132	\$ 153	\$ 153	\$ 153	\$ 153	\$ 174	\$ 174	\$ 174	\$ 174
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
Sub Total	\$ 4,189.70	\$ 13,786.70	\$ 32,980.70	\$ 52,174.70	\$ 74,247.80	\$ 18,046.16	\$ 43,638.16	\$ 69,230.16	\$ 98,660.96	\$ 22,305.61	\$ 54,295.61	\$ 86,285.61	\$ 123,074.11	\$ 26,565.07	\$ 64,953.07	\$ 103,341.07	\$ 147,487.27
STAS @ -0.05 %	\$ (2.09)	\$ (6.89)	\$ (16.49)	\$ (26.09)	\$ (37.12)	\$ (9.02)	\$ (21.82)	\$ (34.62)	\$ (49.33)	\$ (11.15)	\$ (27.15)	\$ (43.14)	\$ (61.54)	\$ (13.28)	\$ (32.48)	\$ (51.67)	\$ (73.74)
Total Bill	\$ 4,187.60	\$ 13,779.81	\$ 32,964.21	\$ 52,148.61	\$ 74,210.68	\$ 18,037.13	\$ 43,616.34	\$ 69,195.54	\$ 98,611.63	\$ 22,294.46	\$ 54,268.46	\$ 86,242.47	\$ 123,012.57	\$ 26,551.79	\$ 64,920.59	\$ 103,289.40	\$ 147,413.52

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$1,335.66	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
All kW @ \$0.83/kW	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,657	\$ 1,657	\$ 1,657	\$ 1,657	\$ 2,072	\$ 2,072	\$ 2,072	\$ 2,072	\$ 2,486	\$ 2,486	\$ 2,486	\$ 2,486
All rkVA @ \$ 0.24 /rkVA	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 87	\$ 87	\$ 87	\$ 87	\$ 108	\$ 108	\$ 108	\$ 108	\$ 130	\$ 130	\$ 130	\$ 130
Sub-Total	\$ 2,644	\$ 2,644	\$ 2,644	\$ 2,644	\$ 2,644	\$ 3,080	\$ 3,080	\$ 3,080	\$ 3,080	\$ 3,516	\$ 3,516	\$ 3,516	\$ 3,516	\$ 3,952	\$ 3,952	\$ 3,952	\$ 3,952
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
Sub Total	\$ 4,829.21	\$ 14,426.21	\$ 33,620.21	\$ 52,814.21	\$ 74,887.31	\$ 18,789.73	\$ 44,381.73	\$ 69,973.73	\$ 99,404.53	\$ 23,153.24	\$ 55,143.24	\$ 87,133.24	\$ 123,921.74	\$ 27,516.76	\$ 65,904.76	\$ 104,292.76	\$ 148,438.96
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 4,829.21	\$ 14,426.21	\$ 33,620.21	\$ 52,814.21	\$ 74,887.31	\$ 18,789.73	\$ 44,381.73	\$ 69,973.73	\$ 99,404.53	\$ 23,153.24	\$ 55,143.24	\$ 87,133.24	\$ 123,921.74	\$ 27,516.76	\$ 65,904.76	\$ 104,292.76	\$ 148,438.96
% Increase	15.32%	4.69%	1.99%	1.28%	0.91%	4.17%	1.75%	1.12%	0.80%	3.85%	1.61%	1.03%	0.74%	3.63%	1.52%	0.97%	0.70%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
REACTIVE DEMAND																			
rkVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177		
ENERGY USAGE																			
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000		
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000		
Total Proposed Bill																			
Total Current Bill	\$ 1,919.54	\$ 3,519.04	\$ 6,718.04	\$ 9,917.04	\$ 13,595.89	\$ 5,700.80	\$ 12,098.80	\$ 18,496.80	\$ 25,854.50	\$ 7,882.55	\$ 17,479.55	\$ 27,076.55	\$ 38,113.10	\$ 10,064.31	\$ 22,860.31	\$ 35,656.31	\$ 50,371.71		
Increase (\$)	\$ 1,539.00	\$ 3,137.70	\$ 6,335.10	\$ 9,532.50	\$ 13,209.51	\$ 5,266.36	\$ 11,661.16	\$ 18,055.97	\$ 25,409.99	\$ 7,395.03	\$ 16,987.23	\$ 26,579.43	\$ 37,610.46	\$ 9,523.69	\$ 22,313.29	\$ 35,102.89	\$ 49,810.94		
Increase (%)	\$ 380.54	\$ 381.34	\$ 382.94	\$ 384.54	\$ 386.38	\$ 434.43	\$ 437.63	\$ 440.83	\$ 444.51	\$ 487.53	\$ 492.33	\$ 497.12	\$ 502.64	\$ 540.62	\$ 547.02	\$ 553.42	\$ 560.78		
Overall Increase (%)	24.73%	12.15%	6.04%	4.03%	2.92%	8.25%	3.75%	2.44%	1.75%	6.59%	2.90%	1.87%	1.34%	5.68%	2.45%	1.58%	1.13%		
	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%		

UNBUNDLED RATES - CURRENT

Distribution																			
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
Transformer Charge @ \$1.19	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
All kW @ \$0.61/kW	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153	\$ 305	\$ 305	\$ 305	\$ 305	\$ 458	\$ 458	\$ 458	\$ 458	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610
All rkVA @ \$0.18 /rkVA	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 24	\$ 24	\$ 24	\$ 24	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32
Sub-Total	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,305	\$ 1,305	\$ 1,305	\$ 1,305	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ -3.130 %	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (46)	\$ (46)	\$ (46)	\$ (46)	\$ (51)	\$ (51)	\$ (51)	\$ (51)	\$ (51)	\$ (51)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 336	\$ 336	\$ 336	\$ 336	\$ 336	\$ 696	\$ 696	\$ 696	\$ 696	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414
DSIC @ 5.000 %	\$ 59	\$ 59	\$ 59	\$ 59	\$ 59	\$ 69	\$ 69	\$ 69	\$ 69	\$ 80	\$ 80	\$ 80	\$ 80	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705		
Sub Total	\$ 1,539.77	\$ 3,139.27	\$ 6,338.27	\$ 9,537.27	\$ 13,216.12	\$ 5,269.00	\$ 11,667.00	\$ 18,065.00	\$ 25,422.70	\$ 7,398.73	\$ 16,995.73	\$ 26,592.73	\$ 37,629.28	\$ 9,528.45	\$ 22,324.45	\$ 35,120.45	\$ 49,835.85		
STAS @ -0.05 %	\$ (0.77)	\$ (1.57)	\$ (3.17)	\$ (4.77)	\$ (6.61)	\$ (2.63)	\$ (5.83)	\$ (9.03)	\$ (12.71)	\$ (3.70)	\$ (8.50)	\$ (13.30)	\$ (18.81)	\$ (4.76)	\$ (11.16)	\$ (17.56)	\$ (24.92)		
Total Bill	\$ 1,539.00	\$ 3,137.70	\$ 6,335.10	\$ 9,532.50	\$ 13,209.51	\$ 5,266.36	\$ 11,661.16	\$ 18,055.97	\$ 25,409.99	\$ 7,395.03	\$ 16,987.23	\$ 26,579.43	\$ 37,610.46	\$ 9,523.69	\$ 22,313.29	\$ 35,102.89	\$ 49,810.94		

UNBUNDLED RATES - PROPOSED

Distribution																			
Distribution Charge @ \$1,335.66	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
Transformer Charge @ \$1.62	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
All kW @ \$0.83/kW	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 414	\$ 414	\$ 414	\$ 414	\$ 622	\$ 622	\$ 622	\$ 622	\$ 829	\$ 829	\$ 829	\$ 829	\$ 829	\$ 829
All rkVA @ \$0.24 /rkVA	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43
Sub-Total	\$ 1,555	\$ 1,555	\$ 1,555	\$ 1,555	\$ 1,555	\$ 1,773	\$ 1,773	\$ 1,773	\$ 1,773	\$ 1,991	\$ 1,991	\$ 1,991	\$ 1,991	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 364	\$ 364	\$ 364	\$ 364	\$ 364	\$ 729	\$ 729	\$ 729	\$ 729	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705		
Sub Total	\$ 1,919.54	\$ 3,519.04	\$ 6,718.04	\$ 9,917.04	\$ 13,595.89	\$ 5,700.80	\$ 12,098.80	\$ 18,496.80	\$ 25,854.50	\$ 7,882.55	\$ 17,479.55	\$ 27,076.55	\$ 38,113.10	\$ 10,064.31	\$ 22,860.31	\$ 35,656.31	\$ 50,371.71		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 1,919.54	\$ 3,519.04	\$ 6,718.04	\$ 9,917.04	\$ 13,595.89	\$ 5,700.80	\$ 12,098.80	\$ 18,496.80	\$ 25,854.50	\$ 7,882.55	\$ 17,479.55	\$ 27,076.55	\$ 38,113.10	\$ 10,064.31	\$ 22,860.31	\$ 35,656.31	\$ 50,371.71		
% Increase	24.73%	12.15%	6.04%	4.03%	2.92%	8.25%	3.75%	2.44%	1.75%	6.59%	2.90%	1.87%	1.34%	5.68%	2.45%	1.58%	1.13%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
REACTIVE DEMAND																			
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532		
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Proposed Bill	\$ 3,811.96	\$ 13,408.96	\$ 32,602.96	\$ 51,796.96	\$ 73,870.06	\$ 17,432.85	\$ 43,024.85	\$ 68,616.85	\$ 98,047.65	\$ 21,456.75	\$ 53,446.75	\$ 85,436.75	\$ 122,225.25	\$ 25,480.64	\$ 63,868.64	\$ 102,256.64	\$ 146,402.84		
Total Current Bill	3,426.34	13,018.55	32,202.95	51,387.35	73,449.42	17,021.72	42,600.92	68,180.12	97,596.21	21,024.89	52,998.89	84,972.90	121,743.00	25,028.06	63,396.86	101,765.67	145,889.79		
Increase (\$)	385.62	390.42	400.01	409.61	420.65	411.14	423.93	436.73	451.45	431.86	447.86	463.85	482.25	452.59	471.78	490.97	513.05		
Increase (%)	11.25%	3.00%	1.24%	0.80%	0.57%	2.42%	1.00%	0.64%	0.46%	2.05%	0.85%	0.55%	0.40%	1.81%	0.74%	0.48%	0.35%		
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983		
Transformer Charge @ \$1.19	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		
All kW @ \$0.11/kW	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 275	\$ 275	\$ 275	\$ 275	\$ 330	\$ 330	\$ 330	\$ 330		
All rkVA @ \$0.18 /rkVA	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 64	\$ 64	\$ 64	\$ 64	\$ 80	\$ 80	\$ 80	\$ 80	\$ 96	\$ 96	\$ 96	\$ 96		
Sub-Total	\$ 1,197	\$ 1,197	\$ 1,197	\$ 1,197	\$ 1,197	\$ 1,268	\$ 1,268	\$ 1,268	\$ 1,268	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410		
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660		
TCJA @ -3.130 %	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (40)	\$ (40)	\$ (40)	\$ (40)	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (44)	\$ (44)	\$ (44)	\$ (44)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 2,156	\$ 2,156	\$ 2,156	\$ 2,156	\$ 2,156	\$ 2,882	\$ 2,882	\$ 2,882	\$ 2,882	\$ 3,608	\$ 3,608	\$ 3,608	\$ 3,608	\$ 4,335	\$ 4,335	\$ 4,335	\$ 4,335		
DSIC @ 5.000 %	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 84	\$ 84	\$ 84	\$ 84	\$ 93	\$ 93	\$ 93	\$ 93	\$ 102	\$ 102	\$ 102	\$ 102		
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116		
Sub Total	\$ 3,428.06	\$ 13,025.06	\$ 32,219.06	\$ 51,413.06	\$ 73,486.16	\$ 17,030.23	\$ 42,622.23	\$ 68,214.23	\$ 97,645.03	\$ 21,035.40	\$ 53,025.40	\$ 85,015.40	\$ 121,803.90	\$ 25,040.58	\$ 63,428.58	\$ 101,816.58	\$ 145,962.78		
STAS @ -0.05 %	\$ (1.71)	\$ (6.51)	\$ (16.11)	\$ (25.71)	\$ (36.74)	\$ (8.52)	\$ (21.31)	\$ (34.11)	\$ (48.82)	\$ (10.52)	\$ (26.51)	\$ (42.51)	\$ (60.90)	\$ (12.52)	\$ (31.71)	\$ (50.91)	\$ (72.98)		
Total Bill	\$ 3,426.34	\$ 13,018.55	\$ 32,202.95	\$ 51,387.35	\$ 73,449.42	\$ 17,021.72	\$ 42,600.92	\$ 68,180.12	\$ 97,596.21	\$ 21,024.89	\$ 52,998.89	\$ 84,972.90	\$ 121,743.00	\$ 25,028.06	\$ 63,396.86	\$ 101,765.67	\$ 145,889.79		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$1,335.66	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336		
Transformer Charge @ \$1.62	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2		
All kW @ \$0.15/kW	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 299	\$ 299	\$ 299	\$ 299	\$ 374	\$ 374	\$ 374	\$ 374	\$ 448	\$ 448	\$ 448	\$ 448		
All rkVA @ \$0.24 /rkVA	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 87	\$ 87	\$ 87	\$ 87	\$ 108	\$ 108	\$ 108	\$ 108	\$ 130	\$ 130	\$ 130	\$ 130		
Sub-Total	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,723	\$ 1,723	\$ 1,723	\$ 1,723	\$ 1,819	\$ 1,819	\$ 1,819	\$ 1,819	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916		
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660		
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116		
Sub Total	\$ 3,811.96	\$ 13,408.96	\$ 32,602.96	\$ 51,796.96	\$ 73,870.06	\$ 17,432.85	\$ 43,024.85	\$ 68,616.85	\$ 98,047.65	\$ 21,456.75	\$ 53,446.75	\$ 85,436.75	\$ 122,225.25	\$ 25,480.64	\$ 63,868.64	\$ 102,256.64	\$ 146,402.84		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 3,811.96	\$ 13,408.96	\$ 32,602.96	\$ 51,796.96	\$ 73,870.06	\$ 17,432.85	\$ 43,024.85	\$ 68,616.85	\$ 98,047.65	\$ 21,456.75	\$ 53,446.75	\$ 85,436.75	\$ 122,225.25	\$ 25,480.64	\$ 63,868.64	\$ 102,256.64	\$ 146,402.84		
% Increase	11.25%	3.00%	1.24%	0.80%	0.57%	2.42%	1.00%	0.64%	0.46%	2.05%	0.85%	0.55%	0.40%	1.81%	0.74%	0.48%	0.35%		

West Penn Rate District
 Proposed Distribution Rates
 Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE PP44 (Primary Power Service Sch. 44)								
1	Distribution							
2	Customer Charge	16 \$	4.08 \$ 67	16 \$	5.45 \$	89	\$22	32.8%
3	Demand Charge							
4	All kVA	115,790	\$ 0.11 12,737	115,790	\$ 0.15	17,015	\$4,278	33.6%
5	Energy Charge (kWh)							
6	All kWh	71,779,545	\$ 0.00029 20,816	71,779,545	\$ 0.00039	27,809	\$6,993	33.6%
7	Total Base Normalized Distribution Revenues		\$ 33,620			\$ 44,913	\$11,293	33.6%
8	Rider Charges							
9	Smart Meter Technologies Charge (Per Bill)	16 \$	7.89 \$ 129	16 \$	-	-	(\$129)	
10	TCJA Voluntary Surcharge		-3.13% (1,052)		0.00%	-	1,052	-100.0%
11	STAS		-0.05% (2,375)		0.00%	-	2,375	-100.0%
12	Distribution System Improvement Charge		5.00% \$ 2,561		0.00%	\$ -	(2,561)	-100.0%
13	Total Distribution Including Rider Charges		\$ 32,882			\$ 44,913	\$12,031	36.6%
14	Rider Charges							
15	Default Service Support Charge	84,185	\$ 1.23700 104,137	84,185	\$ 1.23700	104,137	-	0.0%
16	Universal Service Charge		-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	71,779,545	\$ -	71,779,545	\$ -	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	84,185	\$ 0.22000 18,521	84,185	\$ 0.22000	18,521	-	0.0%
19	PTC/HPS Charge	71,779,545	\$ 0.06398 4,592,455	71,779,545	\$ 0.06398	4,592,455	-	0.0%
20	Total Energy and Revenue	71,779,545	\$ 4,747,995	71,779,545		\$ 4,760,026	\$ 12,031	0.3%
21	Avg rate per kWh		\$ 0.06615			\$ 0.06631		
22	Proposed Increase					\$ 12,031		
23	Percent Increase					0.25%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	\$ 8,025.19	\$ 40,208.90	\$ 104,576.32	\$ 168,943.75	\$ 242,966.28	\$ 80,412.35	\$ 209,147.20	\$ 337,882.04	\$ 485,927.12	\$ 120,615.80	\$ 313,718.07	\$ 506,820.34	\$ 728,887.95	\$ 160,819.25	\$ 418,288.94	\$ 675,758.64	\$ 971,848.78		
Total Current Bill	7,907.90	40,029.32	104,272.15	168,514.98	242,394.24	80,046.21	208,531.87	337,017.54	484,776.05	120,063.10	312,791.59	505,520.09	727,157.86	160,079.99	417,051.32	674,022.64	969,539.67		
Increase (\$)	117.29	179.58	304.17	428.76	572.05	366.14	615.32	864.51	1,151.07	552.70	926.47	1,300.25	1,730.09	739.26	1,237.63	1,735.99	2,309.11		
Increase (%)	1.48%	0.45%	0.29%	0.25%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%		
Overall Increase (%)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$4.08	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4		
All kWh @ \$ 0.00029 /kWh	\$ -	\$ 145	\$ 435	\$ 725	\$ 1,059	\$ 290	\$ 870	\$ 1,450	\$ 2,117	\$ 435	\$ 1,305	\$ 2,175	\$ 3,176	\$ 580	\$ 1,740	\$ 2,900	\$ 4,234		
All kW @ \$0.11/kW	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200		
Sub-Total	\$ 554	\$ 699	\$ 989	\$ 1,279	\$ 1,613	\$ 1,394	\$ 1,974	\$ 2,554	\$ 3,221	\$ 2,089	\$ 2,959	\$ 3,829	\$ 4,830	\$ 2,784	\$ 3,944	\$ 5,104	\$ 6,438		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
TCIA @ -3.130 %	\$ (17)	\$ (22)	\$ (31)	\$ (40)	\$ (50)	\$ (44)	\$ (62)	\$ (80)	\$ (101)	\$ (65)	\$ (93)	\$ (120)	\$ (151)	\$ (87)	\$ (123)	\$ (160)	\$ (202)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 7,276	\$ 7,271	\$ 7,262	\$ 7,253	\$ 7,242	\$ 14,534	\$ 14,516	\$ 14,498	\$ 14,477	\$ 21,798	\$ 21,770	\$ 21,743	\$ 21,712	\$ 29,061	\$ 29,024	\$ 28,988	\$ 28,946		
DSIC @ 5.000 %	\$ 82	\$ 89	\$ 103	\$ 117	\$ 133	\$ 178	\$ 206	\$ 234	\$ 266	\$ 267	\$ 309	\$ 351	\$ 399	\$ 355	\$ 411	\$ 468	\$ 532		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108		
Sub Total	\$ 7,912	\$ 40,049	\$ 104,324	\$ 168,599	\$ 242,515	\$ 80,086	\$ 208,636	\$ 337,186	\$ 485,019	\$ 120,123	\$ 312,948	\$ 505,773	\$ 727,522	\$ 160,160	\$ 417,260	\$ 674,360	\$ 970,025		
STAS @ -0.05 %	\$ (4)	\$ (20)	\$ (52)	\$ (84)	\$ (121)	\$ (40)	\$ (104)	\$ (169)	\$ (243)	\$ (60)	\$ (156)	\$ (253)	\$ (364)	\$ (80)	\$ (209)	\$ (337)	\$ (485)		
Total Bill	\$ 7,908	\$ 40,029	\$ 104,272	\$ 168,515	\$ 242,394	\$ 80,046	\$ 208,532	\$ 337,018	\$ 484,776	\$ 120,063	\$ 312,792	\$ 505,520	\$ 727,158	\$ 160,080	\$ 417,051	\$ 674,023	\$ 969,540		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5		
All kWh @ \$ 0.00039 /kWh	\$ -	\$ 194	\$ 581	\$ 969	\$ 1,414	\$ 387	\$ 1,162	\$ 1,937	\$ 2,828	\$ 581	\$ 1,743	\$ 2,906	\$ 4,242	\$ 775	\$ 2,325	\$ 3,874	\$ 5,656		
All kW @ \$0.15/kW	\$ 735	\$ 735	\$ 735	\$ 735	\$ 735	\$ 1,469	\$ 1,469	\$ 1,469	\$ 1,469	\$ 2,204	\$ 2,204	\$ 2,204	\$ 2,204	\$ 2,939	\$ 2,939	\$ 2,939	\$ 2,939		
Sub-Total	\$ 740	\$ 934	\$ 1,321	\$ 1,709	\$ 2,154	\$ 1,862	\$ 2,637	\$ 3,412	\$ 4,303	\$ 2,791	\$ 3,953	\$ 5,115	\$ 6,452	\$ 3,719	\$ 5,269	\$ 6,819	\$ 8,601		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 14,570	\$ 14,570	\$ 14,570	\$ 14,570	\$ 21,855	\$ 21,855	\$ 21,855	\$ 21,855	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108		
Sub Total	\$ 8,025	\$ 40,209	\$ 104,576	\$ 168,944	\$ 242,966	\$ 80,412	\$ 209,147	\$ 337,882	\$ 485,927	\$ 120,616	\$ 313,718	\$ 506,820	\$ 728,888	\$ 160,819	\$ 418,289	\$ 675,759	\$ 971,849		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 8,025	\$ 40,209	\$ 104,576	\$ 168,944	\$ 242,966	\$ 80,412	\$ 209,147	\$ 337,882	\$ 485,927	\$ 120,616	\$ 313,718	\$ 506,820	\$ 728,888	\$ 160,819	\$ 418,289	\$ 675,759	\$ 971,849		
% Increase	1.48%	0.45%	0.29%	0.25%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000		
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000		
 																			
Total Proposed Bill	\$ 40,104.14	\$ 201,022.70	\$ 522,859.81	\$ 844,696.93	\$ 1,214,809.62	\$ 241,226.15	\$ 627,430.69	\$ 1,013,635.23	\$ 1,457,770.45	\$ 281,429.60	\$ 732,001.56	\$ 1,182,573.52	\$ 1,700,731.28	\$ 321,633.05	\$ 836,572.43	\$ 1,351,511.82	\$ 1,943,692.11		
Total Current Bill	39,489.80	200,096.88	521,311.04	842,525.20	1,211,921.48	240,113.77	625,570.76	1,011,027.75	1,454,303.29	280,130.66	729,830.48	1,179,530.30	1,696,685.10	320,147.55	834,090.20	1,348,032.86	1,939,066.91		
Increase (\$)	\$ 614.34	\$ 925.82	\$ 1,548.78	\$ 2,171.73	\$ 2,888.14	\$ 1,112.38	\$ 1,859.93	\$ 2,607.48	\$ 3,467.16	\$ 1,298.94	\$ 2,171.08	\$ 3,043.22	\$ 4,046.18	\$ 1,485.49	\$ 2,482.23	\$ 3,478.96	\$ 4,625.21		
Increase (%)	1.56%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%		
Overall Increase (%)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$4.08	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4		
All kWh @ \$ 0.00029 /kWh	\$ -	\$ 725	\$ 2,175	\$ 3,625	\$ 5,293	\$ 870	\$ 2,610	\$ 4,350	\$ 6,351	\$ 1,015	\$ 3,045	\$ 5,075	\$ 7,410	\$ 1,160	\$ 3,480	\$ 5,800	\$ 8,468		
All kW @ \$0.11/kW	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
Sub-Total	\$ 2,754	\$ 3,479	\$ 4,929	\$ 6,379	\$ 8,047	\$ 4,174	\$ 5,914	\$ 7,654	\$ 9,655	\$ 4,869	\$ 6,899	\$ 8,929	\$ 11,264	\$ 5,564	\$ 7,884	\$ 10,204	\$ 12,872		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800		
TCIA @ -3.130 %	\$ (86)	\$ (109)	\$ (154)	\$ (200)	\$ (252)	\$ (131)	\$ (185)	\$ (240)	\$ (302)	\$ (152)	\$ (216)	\$ (279)	\$ (353)	\$ (174)	\$ (247)	\$ (319)	\$ (403)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 36,347	\$ 36,324	\$ 36,279	\$ 36,233	\$ 36,181	\$ 43,587	\$ 43,533	\$ 43,478	\$ 43,416	\$ 50,850	\$ 50,787	\$ 50,723	\$ 50,650	\$ 58,114	\$ 58,041	\$ 57,969	\$ 57,885		
DSIC @ 5.000 %	\$ 409	\$ 444	\$ 514	\$ 584	\$ 665	\$ 533	\$ 617	\$ 701	\$ 798	\$ 621	\$ 720	\$ 818	\$ 931	\$ 710	\$ 822	\$ 935	\$ 1,064		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216		
Sub Total	\$ 39,510	\$ 200,197	\$ 521,572	\$ 842,947	\$ 1,212,528	\$ 240,234	\$ 625,884	\$ 1,011,534	\$ 1,455,031	\$ 280,271	\$ 730,196	\$ 1,180,120	\$ 1,697,534	\$ 320,308	\$ 834,507	\$ 1,348,707	\$ 1,940,037		
STAS @ -0.05 %	\$ (20)	\$ (100)	\$ (261)	\$ (421)	\$ (606)	\$ (120)	\$ (313)	\$ (506)	\$ (728)	\$ (140)	\$ (365)	\$ (590)	\$ (849)	\$ (160)	\$ (417)	\$ (674)	\$ (970)		
Total Bill	\$ 39,490	\$ 200,097	\$ 521,311	\$ 842,525	\$ 1,211,921	\$ 240,114	\$ 625,571	\$ 1,011,028	\$ 1,454,303	\$ 280,131	\$ 729,830	\$ 1,179,530	\$ 1,696,685	\$ 320,148	\$ 834,090	\$ 1,348,033	\$ 1,939,067		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5		
All kWh @ \$ 0.00039 /kWh	\$ -	\$ 969	\$ 2,906	\$ 4,843	\$ 7,070	\$ 1,162	\$ 3,487	\$ 5,811	\$ 8,485	\$ 1,356	\$ 4,068	\$ 6,780	\$ 9,899	\$ 1,550	\$ 4,649	\$ 7,748	\$ 11,313		
All kW @ \$0.15/kW	\$ 3,674	\$ 3,674	\$ 3,674	\$ 3,674	\$ 3,674	\$ 4,408	\$ 4,408	\$ 4,408	\$ 4,408	\$ 5,143	\$ 5,143	\$ 5,143	\$ 5,143	\$ 5,878	\$ 5,878	\$ 5,878	\$ 5,878		
Sub-Total	\$ 3,679	\$ 4,648	\$ 6,585	\$ 8,522	\$ 10,750	\$ 5,576	\$ 7,901	\$ 10,225	\$ 12,898	\$ 6,505	\$ 9,217	\$ 11,929	\$ 15,047	\$ 7,433	\$ 10,532	\$ 13,632	\$ 17,196		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800		
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 43,710	\$ 43,710	\$ 43,710	\$ 43,710	\$ 50,995	\$ 50,995	\$ 50,995	\$ 50,995	\$ 58,280	\$ 58,280	\$ 58,280	\$ 58,280		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216		
Sub Total	\$ 40,104	\$ 201,023	\$ 522,860	\$ 844,697	\$ 1,214,810	\$ 241,226	\$ 627,431	\$ 1,013,635	\$ 1,457,770	\$ 281,430	\$ 732,002	\$ 1,182,574	\$ 1,700,731	\$ 321,633	\$ 836,572	\$ 1,351,512	\$ 1,943,692		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 40,104	\$ 201,023	\$ 522,860	\$ 844,697	\$ 1,214,810	\$ 241,226	\$ 627,431	\$ 1,013,635	\$ 1,457,770	\$ 281,430	\$ 732,002	\$ 1,182,574	\$ 1,700,731	\$ 321,633	\$ 836,572	\$ 1,351,512	\$ 1,943,692		
% Increase	1.56%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%		

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE PP46 (Primary Power Service Sch. 46)								
1	Distribution							
2	Customer Charge	33 \$	5.45 \$ 178	33 \$	7.32 \$	239	\$61	34.3%
3	Demand Charge							
4	All kVA @50% Demand	7,014,953 \$	0.52 1,823,888	7,014,953 \$	0.70 2,448,386	\$624,498		34.2%
5	Energy Charge (kWh)							
6	All kWh	1,012,144,905 \$	0.00104 1,052,631	1,012,144,905 \$	0.00140 1,413,050	\$360,419		34.2%
7	Total Base Normalized Distribution Revenues		\$ 2,876,697			\$ 3,861,675	\$984,978	34.2%
8	Rider Charges							
9	Smart Meter Technologies Charge (Per Bill)	33 \$	7.89 \$ 257	33 \$	- \$	-	(\$257)	
10	TCJA Voluntary Surcharge		-3.13% (90,041)		0.00%	-	90,041	-100.0%
11	STAS		-0.05% (35,314)		0.00%	-	35,314	-100.0%
12	Distribution System Improvement Charge		5.00% \$ 161,417		0.00%	\$ -	(161,417)	-100.0%
13	Total Distribution Including Rider Charges		\$ 2,913,016			\$ 3,861,675	\$948,659	32.6%
14	Rider Charges							
15	Default Service Support Charge	2,006,501 \$	1.23700 2,482,041	2,006,501 \$	1.23700 2,482,041	-	-	0.0%
16	Universal Service Charge		-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	1,012,144,905 \$	-	1,012,144,905 \$	-	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	2,006,501 \$	0.22000 441,430	2,006,501 \$	0.22000 441,430	-	-	0.0%
19	PTC/HPS Charge	1,012,144,905 \$	0.06398 64,757,031	1,012,144,905 \$	0.06398 64,757,031	-	-	0.0%
20	Total Energy and Revenue	1,012,144,905	\$ 70,593,518	1,012,144,905		\$ 71,542,177	\$ 948,659	1.3%
21	Avg rate per kWh		\$ 0.06975			\$ 0.07068		
22	Proposed Increase					\$ 948,659		
23	Percent Increase					1.34%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	\$ 9,037.44	\$ 41,725.48	\$ 107,101.58	\$ 172,477.67	\$ 247,660.18	\$ 83,443.65	\$ 214,195.84	\$ 344,948.03	\$ 495,313.05	\$ 125,161.82	\$ 321,290.10	\$ 517,418.39	\$ 742,965.91	\$ 166,879.98	\$ 428,384.36	\$ 689,888.74	\$ 990,618.78		
Total Current Bill	8,671.77	41,174.42	106,179.72	171,185.02	245,941.12	82,335.01	212,345.61	342,356.22	491,868.41	123,495.61	318,511.51	513,527.42	737,795.71	164,656.20	424,677.41	684,698.61	983,723.00		
Increase (\$)	\$ 365.67	\$ 551.07	\$ 921.86	\$ 1,292.65	\$ 1,719.07	\$ 1,108.64	\$ 1,850.22	\$ 2,591.81	\$ 3,444.64	\$ 1,666.21	\$ 2,778.59	\$ 3,890.97	\$ 5,170.21	\$ 2,223.78	\$ 3,706.95	\$ 5,190.13	\$ 6,895.78		
Increase (%)	4.22%	1.34%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%		
Overall Increase (%)	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%		

UNBUNDLED RATES - CURRENT

Distribution																			
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5		
All kWh @ \$ 0.00104 /kWh	\$ -	\$ 520	\$ 1,560	\$ 2,600	\$ 3,796	\$ 1,040	\$ 3,120	\$ 5,200	\$ 7,592	\$ 1,560	\$ 4,680	\$ 7,800	\$ 11,388	\$ 2,080	\$ 6,240	\$ 10,400	\$ 15,184		
All kW @ \$0.26/kW	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 5,200	\$ 5,200	\$ 5,200		
Sub-Total	\$ 1,305	\$ 1,825	\$ 2,865	\$ 3,905	\$ 5,101	\$ 3,645	\$ 5,725	\$ 7,805	\$ 10,197	\$ 5,465	\$ 8,585	\$ 11,705	\$ 15,293	\$ 7,285	\$ 11,445	\$ 15,605	\$ 20,389		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
TCIA @ -3.130 %	\$ (41)	\$ (57)	\$ (90)	\$ (122)	\$ (160)	\$ (114)	\$ (179)	\$ (244)	\$ (319)	\$ (171)	\$ (269)	\$ (366)	\$ (479)	\$ (228)	\$ (358)	\$ (488)	\$ (638)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 7,252	\$ 7,236	\$ 7,203	\$ 7,171	\$ 7,133	\$ 14,464	\$ 14,399	\$ 14,334	\$ 14,259	\$ 21,692	\$ 21,594	\$ 21,497	\$ 21,384	\$ 28,920	\$ 28,790	\$ 28,659	\$ 28,510		
DSIC @ 5.000 %	\$ 119	\$ 144	\$ 194	\$ 245	\$ 302	\$ 287	\$ 388	\$ 488	\$ 604	\$ 430	\$ 581	\$ 732	\$ 906	\$ 573	\$ 775	\$ 976	\$ 1,208		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108		
Sub Total	\$ 8,676	\$ 41,195	\$ 106,233	\$ 171,271	\$ 246,064	\$ 82,376	\$ 212,452	\$ 342,527	\$ 492,114	\$ 123,557	\$ 318,671	\$ 513,784	\$ 738,165	\$ 164,739	\$ 424,890	\$ 685,041	\$ 984,215		
STAS @ -0.05 %	\$ (4)	\$ (21)	\$ (53)	\$ (86)	\$ (123)	\$ (41)	\$ (106)	\$ (171)	\$ (246)	\$ (62)	\$ (159)	\$ (257)	\$ (369)	\$ (82)	\$ (212)	\$ (343)	\$ (492)		
Total Bill	\$ 8,672	\$ 41,174	\$ 106,180	\$ 171,185	\$ 245,941	\$ 82,335	\$ 212,346	\$ 342,356	\$ 491,868	\$ 123,496	\$ 318,512	\$ 513,527	\$ 737,796	\$ 164,656	\$ 424,677	\$ 684,699	\$ 983,723		

UNBUNDLED RATES - PROPOSED

Distribution																			
Distribution Charge @ \$7.32	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7		
All kWh @ \$ 0.00140 /kWh	\$ -	\$ 698	\$ 2,094	\$ 3,490	\$ 5,096	\$ 1,396	\$ 4,188	\$ 6,980	\$ 10,191	\$ 2,094	\$ 6,282	\$ 10,471	\$ 15,287	\$ 2,792	\$ 8,377	\$ 13,961	\$ 20,383		
All kW @ \$0.35/kW	\$ 1,745	\$ 1,745	\$ 1,745	\$ 1,745	\$ 1,745	\$ 3,490	\$ 3,490	\$ 3,490	\$ 3,490	\$ 5,235	\$ 5,235	\$ 5,235	\$ 5,235	\$ 6,980	\$ 6,980	\$ 6,980	\$ 6,980		
Sub-Total	\$ 1,752	\$ 2,450	\$ 3,847	\$ 5,243	\$ 6,848	\$ 4,894	\$ 7,686	\$ 10,478	\$ 13,689	\$ 7,337	\$ 11,525	\$ 15,713	\$ 20,530	\$ 9,780	\$ 15,364	\$ 20,949	\$ 27,371		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 14,570	\$ 14,570	\$ 14,570	\$ 14,570	\$ 21,855	\$ 21,855	\$ 21,855	\$ 21,855	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108		
Sub Total	\$ 9,037	\$ 41,725	\$ 107,102	\$ 172,478	\$ 247,660	\$ 83,444	\$ 214,196	\$ 344,948	\$ 495,313	\$ 125,162	\$ 321,290	\$ 517,418	\$ 742,966	\$ 166,880	\$ 428,384	\$ 689,889	\$ 990,619		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 9,037	\$ 41,725	\$ 107,102	\$ 172,478	\$ 247,660	\$ 83,444	\$ 214,196	\$ 344,948	\$ 495,313	\$ 125,162	\$ 321,290	\$ 517,418	\$ 742,966	\$ 166,880	\$ 428,384	\$ 689,889	\$ 990,619		
% Increase	4.22%	1.34%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%		

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																	
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																	
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	\$ 45,157.91	\$ 208,598.15	\$ 535,478.62	\$ 862,359.10	\$ 1,238,271.64	\$ 250,316.31	\$ 642,572.88	\$ 1,034,829.46	\$ 1,485,924.51	\$ 292,034.48	\$ 749,667.15	\$ 1,207,299.81	\$ 1,733,577.38	\$ 333,752.65	\$ 856,761.41	\$ 1,379,770.17	\$ 1,981,230.24
Total Current Bill	43,303.54	205,816.80	530,843.30	855,869.81	1,229,650.29	246,977.39	637,009.20	1,027,041.01	1,475,577.59	288,137.99	743,175.10	1,198,212.21	1,721,504.88	329,298.58	849,340.99	1,369,383.41	1,967,432.18
Increase (\$)	\$ 1,854.37	\$ 2,781.35	\$ 4,635.32	\$ 6,489.29	\$ 8,621.35	\$ 3,338.92	\$ 5,563.68	\$ 7,788.45	\$ 10,346.92	\$ 3,896.49	\$ 6,492.05	\$ 9,087.60	\$ 12,072.49	\$ 4,454.07	\$ 7,420.41	\$ 10,386.76	\$ 13,798.06
Increase (%)	4.28%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%
Overall Increase (%)	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
All kWh @ \$ 0.00104 /kWh	\$ -	\$ 2,600	\$ 7,800	\$ 13,000	\$ 18,980	\$ 3,120	\$ 9,360	\$ 15,600	\$ 22,776	\$ 3,640	\$ 10,920	\$ 18,200	\$ 26,572	\$ 4,160	\$ 12,480	\$ 20,800	\$ 30,368
All kW @ \$0.26/kW	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Sub-Total	\$ 6,505	\$ 9,105	\$ 14,305	\$ 19,505	\$ 25,485	\$ 10,925	\$ 17,165	\$ 23,405	\$ 30,581	\$ 12,745	\$ 20,025	\$ 27,305	\$ 35,677	\$ 14,565	\$ 22,885	\$ 31,205	\$ 40,773
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800
TCIA @ -3.130 %	\$ (204)	\$ (285)	\$ (448)	\$ (611)	\$ (798)	\$ (342)	\$ (537)	\$ (733)	\$ (957)	\$ (399)	\$ (627)	\$ (855)	\$ (1,117)	\$ (456)	\$ (716)	\$ (977)	\$ (1,276)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 36,229	\$ 36,148	\$ 35,985	\$ 35,822	\$ 35,635	\$ 43,376	\$ 43,181	\$ 42,985	\$ 42,761	\$ 50,604	\$ 50,376	\$ 50,148	\$ 49,886	\$ 57,832	\$ 57,572	\$ 57,311	\$ 57,012
DSIC @ 5.000 %	\$ 590	\$ 716	\$ 968	\$ 1,220	\$ 1,510	\$ 860	\$ 1,162	\$ 1,464	\$ 1,812	\$ 1,003	\$ 1,355	\$ 1,708	\$ 2,113	\$ 1,146	\$ 1,549	\$ 1,952	\$ 2,415
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216
Sub Total	\$ 43,325	\$ 205,920	\$ 531,109	\$ 856,298	\$ 1,230,265	\$ 247,101	\$ 637,328	\$ 1,027,555	\$ 1,476,316	\$ 288,282	\$ 743,547	\$ 1,198,812	\$ 1,722,366	\$ 329,463	\$ 849,766	\$ 1,370,068	\$ 1,968,416
STAS @ -0.05 %	\$ (22)	\$ (103)	\$ (266)	\$ (428)	\$ (615)	\$ (124)	\$ (319)	\$ (514)	\$ (738)	\$ (144)	\$ (372)	\$ (599)	\$ (861)	\$ (165)	\$ (425)	\$ (685)	\$ (984)
Total Bill	\$ 43,304	\$ 205,817	\$ 530,843	\$ 855,870	\$ 1,229,650	\$ 246,977	\$ 637,009	\$ 1,027,041	\$ 1,475,578	\$ 288,138	\$ 743,175	\$ 1,198,212	\$ 1,721,505	\$ 329,299	\$ 849,341	\$ 1,369,383	\$ 1,967,432

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$7.32	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
All kWh @ \$ 0.00140 /kWh	\$ -	\$ 3,490	\$ 10,471	\$ 17,451	\$ 25,479	\$ 4,188	\$ 12,565	\$ 20,941	\$ 30,574	\$ 4,886	\$ 14,659	\$ 24,432	\$ 35,670	\$ 5,584	\$ 16,753	\$ 27,922	\$ 40,766
All kW @ \$0.35/kW	\$ 8,726	\$ 8,726	\$ 8,726	\$ 8,726	\$ 8,726	\$ 10,471	\$ 10,471	\$ 10,471	\$ 10,471	\$ 12,216	\$ 12,216	\$ 12,216	\$ 12,216	\$ 13,961	\$ 13,961	\$ 13,961	\$ 13,961
Sub-Total	\$ 8,733	\$ 12,223	\$ 19,204	\$ 26,184	\$ 34,212	\$ 14,666	\$ 23,043	\$ 31,419	\$ 41,053	\$ 17,109	\$ 26,882	\$ 36,655	\$ 47,893	\$ 19,553	\$ 30,721	\$ 41,890	\$ 54,734
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 43,710	\$ 43,710	\$ 43,710	\$ 43,710	\$ 50,995	\$ 50,995	\$ 50,995	\$ 50,995	\$ 58,280	\$ 58,280	\$ 58,280	\$ 58,280
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216
Sub Total	\$ 45,158	\$ 208,598	\$ 535,479	\$ 862,359	\$ 1,238,272	\$ 250,316	\$ 642,573	\$ 1,034,829	\$ 1,485,925	\$ 292,034	\$ 749,667	\$ 1,207,300	\$ 1,733,577	\$ 333,753	\$ 856,761	\$ 1,379,770	\$ 1,981,230
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 45,158	\$ 208,598	\$ 535,479	\$ 862,359	\$ 1,238,272	\$ 250,316	\$ 642,573	\$ 1,034,829	\$ 1,485,925	\$ 292,034	\$ 749,667	\$ 1,207,300	\$ 1,733,577	\$ 333,753	\$ 856,761	\$ 1,379,770	\$ 1,981,230
% Increase	4.28%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE 51 (Street Lighting Service)									
1	MERCURY VAPOR								
2	175 WATTS	19,051	\$ 10.17	\$ 193,746	19,051	\$ 14.59	\$ 277,976	\$ 84,230	43.5%
3	250 WATTS	3,569	\$ 14.07	\$ 50,215	3,569	\$ 20.19	\$ 72,046	\$ 21,831	43.5%
4	400 WATTS	5,855	\$ 17.29	\$ 101,232	5,855	\$ 24.81	\$ 145,242	\$ 44,010	43.5%
5	1000 WATTS	676	\$ 26.81	\$ 18,116	676	\$ 38.47	\$ 25,992	\$ 7,876	43.5%
SCHEDULE 52 (Outdoor Lighting Service)									
6	HIGH PRESSURE SODIUM VAPOR								
7	100 WATTS	65,580	\$ 11.72	\$ 768,598	65,580	\$ 16.82	\$ 1,102,742	\$ 334,144	43.5%
8	MERCURY VAPOR								
9	100 WATTS	7,378	\$ 8.75	\$ 64,555	7,378	\$ 12.55	\$ 92,619	\$ 28,065	43.5%
10	175 WATTS	106,193	\$ 9.86	\$ 1,047,059	106,193	\$ 14.15	\$ 1,502,262	\$ 455,203	43.5%
11	400 WATTS	144	\$ 16.04	\$ 2,302	144	\$ 23.01	\$ 3,303	\$ 1,001	43.5%
SCHEDULE 53 (Street and Area Lighting Service)									
12	OVERHEAD SERVICE								
13	100 WATTS	1,627	\$ 13.12	\$ 21,346	1,627	\$ 18.82	\$ 30,625	\$ 9,280	43.5%
14	100 WATTS - Long Term	707	\$ 12.62	\$ 8,923	707	\$ 18.32	\$ 12,956	\$ 4,033	45.2%
15	200 WATTS	2,587	\$ 17.47	\$ 45,189	2,587	\$ 25.06	\$ 64,835	\$ 19,646	43.5%
16	200 WATTS - Long Term	1,228	\$ 16.97	\$ 20,838	1,228	\$ 24.56	\$ 30,164	\$ 9,326	44.8%
17	400 WATTS	899	\$ 25.27	\$ 22,713	899	\$ 36.26	\$ 32,587	\$ 9,874	43.5%
18	400 WATTS - Long Term	284	\$ 24.77	\$ 7,026	284	\$ 35.76	\$ 10,142	\$ 3,116	44.4%
19	400 WATTS - FL	3,956	\$ 25.29	\$ 100,052	3,956	\$ 36.28	\$ 143,549	\$ 43,497	43.5%
20	400 WATTS - FL - Long Term	1,341	\$ 24.79	\$ 33,241	1,341	\$ 35.78	\$ 47,984	\$ 14,743	44.4%
21	UNDERGROUND SERVICE								
22	LOW MOUNT								
23	100 WATTS	961	\$ 22.83	\$ 21,934	961	\$ 32.76	\$ 31,470	\$ 9,536	43.5%
24	100 WATTS - Long Term	288	\$ 22.33	\$ 6,431	288	\$ 32.26	\$ 9,290	\$ 2,858	44.4%
25	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
26	100 WATTS	-	\$ 44.79	\$ -	-	\$ 64.26	\$ -	\$ -	0.0%
27	100 WATTS - Long Term	84	\$ 44.29	\$ 3,720	84	\$ 63.76	\$ 5,356	\$ 1,636	44.0%
28	200 WATTS	36	\$ 44.44	\$ 1,600	36	\$ 63.76	\$ 2,295	\$ 696	43.5%
29	200 WATTS - Long Term	370	\$ 43.94	\$ 16,260	370	\$ 63.26	\$ 23,409	\$ 7,149	44.0%
30	400 WATTS	116	\$ 48.23	\$ 5,599	116	\$ 69.20	\$ 8,033	\$ 2,434	43.5%
31	400 WATTS - Long Term	192	\$ 47.73	\$ 9,164	192	\$ 68.70	\$ 13,190	\$ 4,026	43.9%
32	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
33	100 WATTS	-	\$ 21.46	\$ -	-	\$ 30.79	\$ -	\$ -	0.0%
34	100 WATTS- Long Term	24	\$ 20.96	\$ 503	24	\$ 30.29	\$ 727	\$ 224	44.5%
35	200 WATTS	12	\$ 22.88	\$ 275	12	\$ 32.83	\$ 394	\$ 119	43.5%
36	200 WATTS- Long Term	24	\$ 22.38	\$ 537	24	\$ 32.33	\$ 776	\$ 239	44.4%
37	400 WATTS	81	\$ 26.66	\$ 2,166	81	\$ 38.25	\$ 3,108	\$ 942	43.5%
38	400 WATTS- Long Term	-	\$ 26.16	\$ -	-	\$ 37.75	\$ -	\$ -	0.0%
SCHEDULE 54 (Street Lighting Service)									
39	HIGH PRESSURE SODIUM VAPOR								
40	100 WATTS	5,356	\$ 12.39	\$ 66,355	5,356	\$ 17.78	\$ 95,203	\$ 28,848	43.5%
41	200 WATTS	1,682	\$ 16.78	\$ 28,229	1,682	\$ 24.08	\$ 40,502	\$ 12,273	43.5%
42	400 WATTS	368	\$ 24.56	\$ 9,026	368	\$ 35.24	\$ 12,951	\$ 3,924	43.5%

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current			Pro Forma			Revenue Change	Percent Change
		Rate	Revenue		Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]		[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
Street Lighting Service									
SCHEDULE 55 (Area Lighting Service Underground Distribution Service)									
1	SODIUM VAPOR								
2	LOW MOUNT								
3	100 WATTS	334 \$	22.12 \$	7,393	334 \$	31.74 \$	10,608 \$	3,214	43.5%
4	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
5	100 WATTS	106 \$	40.75 \$	4,320	106 \$	58.47 \$	6,198 \$	1,878	43.5%
6	200 WATTS	24 \$	43.69 \$	1,029	24 \$	62.68 \$	1,477 \$	447	43.5%
7	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
8	200 WATTS	24 \$	22.07 \$	520	24 \$	31.66 \$	746 \$	226	43.5%
9	MERCURY VAPOR								
10	175 WATTS	72 \$	18.97 \$	1,366	72 \$	27.22 \$	1,960 \$	594	43.5%
SCHEDULE 56 (Street Lighting Service Customer Owned Equipment)									
43	HIGH PRESSURE SODIUM VAPOR								
44	100 WATTS - CUSTOMER POLE	513 \$	5.05 \$	2,591	513 \$	7.25 \$	3,718 \$	1,126	43.5%
45	100 WATTS - COMPANY POLE	62 \$	6.71 \$	415	62 \$	9.63 \$	595 \$	180	43.5%
46	200 WATTS - CUSTOMER POLE	1,786 \$	8.36 \$	14,933	1,786 \$	11.99 \$	21,424 \$	6,492	43.5%
47	200 WATTS - COMPANY POLE	- \$	10.85 \$	-	- \$	15.57 \$	- \$	-	0.0%
48	400 WATTS - CUSTOMER POLE	322 \$	13.63 \$	4,392	322 \$	19.56 \$	6,301 \$	1,909	43.5%
49	400 WATTS - COMPANY POLE	- \$	16.53 \$	-	- \$	23.72 \$	- \$	-	0.0%
SCHEDULE 57 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)									
OVERHEAD SERVICE									
1	HIGH PRESSURE SODIUM VAPOR - VERTICAL OPEN LENS								
2	100 WATTS - NEW POLE	2,892 \$	21.41 \$	61,915	2,892 \$	30.72 \$	88,832 \$	26,917	43.5%
3	100 WATTS - NEW POLE- Long Term	275 \$	20.91 \$	5,748	275 \$	30.22 \$	8,307 \$	2,559	44.5%
4	100 WATTS - EXISITING POLE	78,025 \$	11.92 \$	930,054	78,025 \$	17.10 \$	1,334,390 \$	404,336	43.5%
5	100 WATTS - EXISITING POLE- Long Term	1,742 \$	11.42 \$	19,898	1,742 \$	16.60 \$	28,927 \$	9,029	45.4%
6	MERCURY VAPOR - COBRA HEAD								
7	175 WATTS - CUSTOMER POLE	1,358 \$	9.68 \$	13,143	1,358 \$	13.89 \$	18,857 \$	5,714	43.5%
8	175 WATTS - CUSTOMER POLE- Long Term	150 \$	9.18 \$	1,378	150 \$	13.39 \$	2,010 \$	632	45.8%
9	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
10	100 WATTS	10,559 \$	11.72 \$	123,751	10,559 \$	16.82 \$	177,551 \$	53,800	43.5%
11	100 WATTS- Long Term	45,354 \$	11.22 \$	508,868	45,354 \$	16.32 \$	739,954 \$	231,086	45.4%
12	200 WATTS	5,417 \$	15.65 \$	84,768	5,417 \$	22.45 \$	121,621 \$	36,853	43.5%
13	200 WATTS- Long Term	11,934 \$	15.15 \$	180,802	11,934 \$	21.95 \$	261,998 \$	81,197	44.9%
14	400 WATTS	1,678 \$	22.61 \$	37,944	1,678 \$	32.44 \$	54,441 \$	16,496	43.5%
15	400 WATTS- Long Term	1,366 \$	22.11 \$	30,209	1,366 \$	31.94 \$	43,639 \$	13,430	44.5%
16	METAL HALIDE - COBRA HEAD								
17	100 WATTS	478 \$	16.70 \$	7,976	478 \$	23.96 \$	11,444 \$	3,468	43.5%
18	100 WATTS- Long Term	- \$	16.20 \$	-	- \$	23.46 \$	- \$	-	0.0%
19	175 WATTS	429 \$	16.70 \$	7,171	429 \$	23.96 \$	10,289 \$	3,118	43.5%
20	175 WATTS- Long Term	396 \$	16.20 \$	6,415	396 \$	23.46 \$	9,290 \$	2,875	44.8%
21	400 WATTS	974 \$	24.38 \$	23,748	974 \$	34.98 \$	34,072 \$	10,324	43.5%
22	400 WATTS- Long Term	- \$	23.88 \$	-	- \$	34.48 \$	- \$	-	0.0%
23	1,000 WATTS	138 \$	35.24 \$	4,875	138 \$	50.56 \$	6,994 \$	2,119	43.5%
24	1,000 WATTS- Long Term	106 \$	34.74 \$	3,666	106 \$	50.06 \$	5,282 \$	1,617	44.1%

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
25	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT								
26	200 WATTS	5,540	\$ 17.72	\$ 98,162	5,540	\$ 25.42	\$ 140,837	\$ 42,675	43.5%
27	200 WATTS- Long Term	376	\$ 17.22	\$ 6,469	376	\$ 24.92	\$ 9,364	\$ 2,894	44.7%
28	400 WATTS	6,139	\$ 24.56	\$ 150,770	6,139	\$ 35.24	\$ 216,316	\$ 65,546	43.5%
29	400 WATTS- Long Term	572	\$ 24.06	\$ 13,761	572	\$ 34.74	\$ 19,867	\$ 6,107	44.4%
30	METAL HALIDE - FLOODLIGHT								
31	400 WATTS	3,339	\$ 24.79	\$ 82,769	3,339	\$ 35.57	\$ 118,753	\$ 35,984	43.5%
32	400 WATTS- Long Term	156	\$ 24.29	\$ 3,778	156	\$ 35.07	\$ 5,454	\$ 1,676	44.4%
33	1,000 WATTS	2,083	\$ 35.24	\$ 73,403	2,083	\$ 50.56	\$ 105,314	\$ 31,911	43.5%
34	1,000 WATTS- Long Term	192	\$ 34.74	\$ 6,665	192	\$ 50.06	\$ 9,604	\$ 2,939	44.1%
35	UNDERGROUND SERVICE								
36	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP								
37	100 WATTS	10,823	\$ 20.45	\$ 221,339	10,823	\$ 29.34	\$ 317,565	\$ 96,226	43.5%
38	100 WATTS- Long Term	5,972	\$ 19.95	\$ 119,142	5,972	\$ 28.84	\$ 172,236	\$ 53,094	44.6%
39	METAL HALIDE - COLONIAL POST TOP								
40	100 WATTS	1,094	\$ 25.08	\$ 27,446	1,094	\$ 35.98	\$ 39,378	\$ 11,932	43.5%
41	100 WATTS- Long Term	1,297	\$ 24.58	\$ 31,871	1,297	\$ 35.48	\$ 46,008	\$ 14,137	44.4%
42	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
43	100 WATTS	168	\$ 38.15	\$ 6,415	168	\$ 54.74	\$ 9,204	\$ 2,789	43.5%
44	100 WATTS- Long Term	24	\$ 37.65	\$ 904	24	\$ 54.24	\$ 1,302	\$ 398	44.1%
45	200 WATTS	49	\$ 39.95	\$ 1,964	49	\$ 57.32	\$ 2,818	\$ 854	43.5%
46	200 WATTS- Long Term	60	\$ 39.45	\$ 2,367	60	\$ 56.82	\$ 3,409	\$ 1,042	44.0%
47	400 WATTS	12	\$ 42.62	\$ 511	12	\$ 61.15	\$ 734	\$ 222	43.5%
48	400 WATTS- Long Term	-	\$ 42.12	\$ -	-	\$ 60.65	\$ -	\$ -	0.0%
49	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD ADDITIONAL FIXTURE								
50	100 WATTS	-	\$ 14.18	\$ -	-	\$ 20.34	\$ -	\$ -	0.0%
51	100 WATTS- Long Term	-	\$ 13.68	\$ -	-	\$ 19.84	\$ -	\$ -	0.0%
52	200 WATTS	-	\$ 18.88	\$ -	-	\$ 27.09	\$ -	\$ -	0.0%
53	200 WATTS- Long Term	-	\$ 18.38	\$ -	-	\$ 26.59	\$ -	\$ -	0.0%
54	400 WATTS	-	\$ 27.30	\$ -	-	\$ 39.17	\$ -	\$ -	0.0%
55	400 WATTS- Long Term	-	\$ 26.80	\$ -	-	\$ 38.67	\$ -	\$ -	0.0%
56	METAL HALIDE - COBRA HEAD								
57	400 WATT	108	\$ 51.57	\$ 5,562	108	\$ 73.99	\$ 7,979	\$ 2,418	43.5%
58	400 WATT- Long Term	-	\$ 51.07	\$ -	-	\$ 73.49	\$ -	\$ -	0.0%
59	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/ BASE								
60	100 WATT	-	\$ 60.48	\$ -	-	\$ 86.77	\$ -	\$ -	0.0%
61	100 WATT- Long Term	-	\$ 59.98	\$ -	-	\$ 86.27	\$ -	\$ -	0.0%
62	200 WATT	132	\$ 54.05	\$ 7,135	132	\$ 77.55	\$ 10,236	\$ 3,102	43.5%
63	200 WATT- Long Term	-	\$ 53.55	\$ -	-	\$ 77.05	\$ -	\$ -	0.0%
64	400 WATT	471	\$ 56.14	\$ 26,435	471	\$ 80.55	\$ 37,928	\$ 11,493	43.5%
65	400 WATT- Long Term	-	\$ 55.64	\$ -	-	\$ 80.05	\$ -	\$ -	0.0%
66	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE								
67	100 WATT	-	\$ 44.79	\$ -	-	\$ 64.26	\$ -	\$ -	0.0%
68	100 WATT- Long Term	12	\$ 44.29	\$ 522	12	\$ 63.76	\$ 751	\$ 229	44.0%
69	200 WATT	109	\$ 41.64	\$ 4,542	109	\$ 59.74	\$ 6,517	\$ 1,975	43.5%
70	200 WATT- Long Term	-	\$ 41.14	\$ -	-	\$ 59.24	\$ -	\$ -	0.0%
71	400 WATT	121	\$ 52.09	\$ 6,289	121	\$ 74.74	\$ 9,024	\$ 2,734	43.5%
72	400 WATT- Long Term	115	\$ 51.59	\$ 5,943	115	\$ 74.24	\$ 8,551	\$ 2,609	43.9%

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
Street Lighting Service								
73	HIGH PRESSURE SODIUM VAPOR - SHOE BOX ADDITIONAL FIXTURE							
74	100 WATT	- \$ 21.46	\$ -	- \$ 30.79	\$ -	\$ -	-	0.0%
75	100 WATT- Long Term	- \$ 20.96	\$ -	- \$ 30.29	\$ -	\$ -	-	0.0%
76	200 WATT	- \$ 24.64	\$ -	- \$ 35.35	\$ -	\$ -	-	0.0%
77	200 WATT- Long Term	- \$ 24.14	\$ -	- \$ 34.85	\$ -	\$ -	-	0.0%
78	400 WATT	85 \$ 28.81	\$ 2,435	85 \$ 41.34	\$ 3,494	\$ 1,059	43.5%	
79	400 WATT- Long Term	- \$ 28.31	\$ -	- \$ 40.84	\$ -	\$ -	-	0.0%
80	METAL HALIDE - SHOE BOX W/O BASE							
81	400 WATTS	- \$ 53.56	\$ -	- \$ 76.84	\$ -	\$ -	-	0.0%
82	400 WATTS- Long Term	- \$ 53.06	\$ -	- \$ 76.34	\$ -	\$ -	-	0.0%
83	METAL HALIDE - SHOE BOX ADDITIONAL FIXTURE							
84	400 WATTS	- \$ 31.68	\$ -	- \$ 45.45	\$ -	\$ -	-	0.0%
85	400 WATTS- Long Term	- \$ 31.18	\$ -	- \$ 44.95	\$ -	\$ -	-	0.0%
SCHEDULE 58 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)								
86	CUSTOMER OWNED POLE							
87	HIGH PRESSURE SODIUM VAPOR							
88	100 WATTS	706 \$ 4.52	\$ 3,189	706 \$ 6.49	\$ 4,576	\$ 1,387	43.5%	
89	200 WATTS	2,186 \$ 7.77	\$ 16,989	2,186 \$ 11.15	\$ 24,375	\$ 7,386	43.5%	
90	400 WATTS	60 \$ 12.67	\$ 760	60 \$ 18.18	\$ 1,091	\$ 330	43.5%	
91	MERCURY VAPOR							
92	400 WATTS	24 \$ 9.01	\$ 216	24 \$ 12.93	\$ 310	\$ 94	43.5%	
93	METAL HALIDE							
94	250 WATTS	24 \$ 8.08	\$ 198	24 \$ 11.59	\$ 284	\$ 86	43.5%	
95	400 WATTS	144 \$ 8.60	\$ 1,238	144 \$ 12.34	\$ 1,777	\$ 538	43.5%	
96	1,000 WATTS	168 \$ 15.79	\$ 2,653	168 \$ 22.65	\$ 3,806	\$ 1,153	43.5%	
97	COMPANY OWNED POLE							
98	HIGH PRESSURE SODIUM VAPOR							
99	100 WATTS	35 \$ 6.24	\$ 217	35 \$ 8.95	\$ 312	\$ 94	43.5%	
100	200 WATTS	510 \$ 9.33	\$ 4,754	510 \$ 13.39	\$ 6,820	\$ 2,067	43.5%	
101	400 WATTS	72 \$ 14.23	\$ 1,025	72 \$ 20.42	\$ 1,470	\$ 445	43.5%	
102	METAL HALIDE							
103	175 WATTS	12 \$ 8.60	\$ 103	12 \$ 12.34	\$ 148	\$ 45	43.5%	
104	250 WATTS	804 \$ 9.58	\$ 7,702	804 \$ 13.74	\$ 11,051	\$ 3,349	43.5%	
105	400 WATTS	24 \$ 10.16	\$ 244	24 \$ 14.58	\$ 350	\$ 106	43.5%	
106	1,000 WATTS	72 \$ 17.33	\$ 1,248	72 \$ 24.86	\$ 1,790	\$ 542	43.5%	
SCHEDULE 59 (Outdoor Lighting Equipment and Maintenance Service)								
107	OVERHEAD SERVICE							
108	MERCURY VAPOR - COBRA HEAD							
109	175 WATTS	47 \$ 10.35	\$ 489	47 \$ 14.85	\$ 701	\$ 212	43.5%	
110	175 WATTS- Long Term	- \$ 9.85	\$ -	- \$ 14.35	\$ -	\$ -	-	0.0%

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
111	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD							
112	100 WATTS	24 \$	11.41 \$	24 \$	16.37 \$	391 \$	118	43.5%
113	100 WATTS- Long Term	- \$	10.91 \$	- \$	15.87 \$	- \$	-	0.0%
114	200 WATTS	- \$	14.89 \$	- \$	21.36 \$	- \$	-	0.0%
115	200 WATTS- Long Term	90 \$	14.39 \$	90 \$	20.86 \$	1,877 \$	582	45.0%
116	400 WATTS	60 \$	17.64 \$	60 \$	25.31 \$	1,511 \$	458	43.5%
117	400 WATTS- Long Term	- \$	17.14 \$	- \$	24.81 \$	- \$	-	0.0%
118	METAL HALIDE - COBRA HEAD							
119	400 WATTS	40 \$	16.98 \$	40 \$	24.36 \$	968 \$	293	43.5%
120	400 WATTS- Long Term	- \$	16.48 \$	- \$	23.86 \$	- \$	-	0.0%
121	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT							
122	200 WATTS	24 \$	15.55 \$	24 \$	22.31 \$	535 \$	162	43.5%
123	200 WATTS- Long Term	12 \$	15.05 \$	12 \$	21.81 \$	262 \$	81	44.9%
124	400 WATTS	88 \$	17.83 \$	88 \$	25.58 \$	2,255 \$	683	43.5%
125	400 WATTS- Long Term	13 \$	17.33 \$	13 \$	25.08 \$	330 \$	102	44.7%
126	METAL HALIDE - FLOODLIGHT							
127	400 WATTS	125 \$	16.99 \$	125 \$	24.38 \$	3,036 \$	920	43.5%
128	400 WATTS- Long Term	- \$	16.49 \$	- \$	23.88 \$	- \$	-	0.0%
129	1,000 WATTS	228 \$	26.69 \$	228 \$	38.29 \$	8,731 \$	2,646	43.5%
130	1,000 WATTS- Long Term	- \$	26.19 \$	- \$	37.79 \$	- \$	-	0.0%
131	UNDERGROUND SERVICE							
132	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP							
133	100 WATTS	60 \$	20.70 \$	60 \$	29.70 \$	1,782 \$	540	43.5%
134	100 WATTS- Long Term	- \$	20.20 \$	- \$	29.20 \$	- \$	-	0.0%
135	METAL HALIDE - COLONIAL POST TOP							
136	175 WATTS	96 \$	23.87 \$	96 \$	34.25 \$	3,288 \$	996	43.5%
137	175 WATTS- Long Term	36 \$	23.37 \$	36 \$	33.75 \$	1,215 \$	374	44.4%
138	METAL HALIDE - COBRA HEAD							
139	1,000 WATT	- \$	50.57 \$	- \$	72.56 \$	- \$	-	0.0%
140	1,000 WATT- Long Term	- \$	50.07 \$	- \$	72.06 \$	- \$	-	0.0%
141	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE							
142	100 WATT	- \$	42.74 \$	- \$	61.32 \$	- \$	-	0.0%
143	100 WATT- Long Term	- \$	42.24 \$	- \$	60.82 \$	- \$	-	0.0%
144	METAL HALIDE - SHOE BOX W/O BASE							
145	400 WATTS	338 \$	40.02 \$	338 \$	57.42 \$	19,428 \$	5,887	43.5%
146	400 WATTS- Long Term	- \$	39.52 \$	- \$	56.92 \$	- \$	-	0.0%

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
Street Lighting Service								
SCHEDULE 71 (Mercury Vapor Street and Highway Lighting Service)								
147	LOW MOUNT							
148	100 WATTS	- \$	13.79 \$	- \$	19.79 \$	- \$	-	0.0%
149	175 WATTS	161 \$	16.56 \$	161 \$	23.76 \$	3,819 \$	1,157	43.5%
SCHEDULE 72 (LED Street Lighting Service)								
150	COBRA HEAD							
151	50 WATTS	433,300 \$	6.94 \$	433,300 \$	9.96 \$	4,314,423 \$	1,307,321	43.5%
152	90 WATTS	80,382 \$	8.73 \$	80,382 \$	12.53 \$	1,006,816 \$	305,077	43.5%
153	130 WATTS	50,267 \$	9.28 \$	50,267 \$	13.31 \$	669,274 \$	202,798	43.5%
154	260 WATTS	11,365 \$	14.38 \$	11,365 \$	20.63 \$	234,486 \$	71,052	43.5%
155	Colonial							
156	50 WATTS	21,867 \$	11.12 \$	21,867 \$	15.95 \$	348,875 \$	105,713	43.5%
157	90 WATTS	1,378 \$	12.24 \$	1,378 \$	17.56 \$	24,199 \$	7,333	43.5%
158	Acorn							
159	50 WATTS	1,526 \$	18.51 \$	1,526 \$	26.56 \$	40,527 \$	12,280	43.5%
160	90 WATTS	81 \$	19.57 \$	81 \$	28.08 \$	2,266 \$	686	43.5%
161	Total Base Normalized Distribution Revenues							
			\$ 10,376,893			\$ 14,904,450	\$ 4,527,556	43.6%
162	Rider Charges							
163	Smart Meter Technologies Charge (Per Bill)		\$ -	- \$	- \$	- \$	-	
164	TCJA Voluntary Surcharge	-3.13%	(324,797)		0.00%	-	324,797	-100.0%
165	STAS	-0.05%	(7,786)		0.00%	-	7,786	-100.0%
166	Distribution System Improvement Charge	5.00%	500,207		0.00%	\$ -	\$ (500,207)	-100.0%
167	Total Distribution Including Rider Charges					\$ 14,904,450	\$ 4,359,933	41.3%
168	Rider Charges							
169	Default Service Support Charge	45,250,100 \$	0.00177	80,093	45,250,100 \$	0.00177	80,093	0.0%
170	Universal Service Charge		-	-		-	-	0.0%
171	Solar Photovoltaic Requirements Charge	\$ -	-	- \$	-	-	-	0.0%
172	Phase IV Energy Efficiency and Conservation Charge	45,250,100 \$	(0.00106)	(47,965)	45,250,100 \$	(0.00106)	(47,965)	0.0%
173	PTC/HPS Charge	45,250,100 \$	0.11023	4,987,918	45,250,100 \$	0.11023	4,987,918	0.0%
174	Total Energy and Revenue					\$ 19,924,496	\$ 4,359,933	28.0%
175	Avg rate per kWh					\$ 0.44032		
176	Proposed Increase					\$ 4,359,933		
177	Percent Increase					28.01%		

West Penn Rate District
 Proposed Distribution Rates
 Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GP (Penn State University)								
1	Distribution							
2	Customer Charge	16 \$	793.00 \$	16 \$	1,119.99 \$	18,264	\$5,333	41.2%
3	Demand Charge (kW)							
4	First 10,000 kVA @50% Demand	120,000	2.52	120,000	3.72	223,257	\$72,057	47.7%
5	Additional kVA @50% Demand	699,368	2.42	699,368	3.42	1,195,178	\$348,944	41.2%
6	Energy Charge (kWh)							
7	All kWh	217,652,003	-	217,652,003	-	-	\$0	0.0%
8	Total Base Normalized Distribution Revenues		\$ 1,010,366			\$ 1,436,699	\$426,333	42.2%
9	Rider Charges							
10	Smart Meter Technologies Charge (Per Bill)	16	\$ -	16 \$	-	\$ -	\$ -	
11	TCJA Voluntary Surcharge		-3.13% (31,624)		0.00%	-	31,624	-100.0%
12	STAS		-0.05% (7,732)		0.00%	-	7,732	-100.0%
13	Distribution System Improvement Charge		5.00% \$ 48,937		0.00%	\$ -	\$ (48,937)	-100.0%
14	Total Distribution Including Rider Charges		\$ 1,019,946			\$ 1,436,699	\$ 416,752	40.9%
15	Rider Charges							
16	Default Service Support Charge	412,978	1.23700	412,978	1.23700	510,854	-	0.0%
17	Universal Service Charge		-		-	-	-	0.0%
18	Solar Photovoltaic Requirements Charge	217,652,003	-	217,652,003	-	-	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	0	0.22000	0	0.22000	0	-	0.0%
20	PTC/HPS Charge	217,652,003	0.06398	217,652,003	0.06398	13,925,375	-	0.0%
21	Total Energy and Revenue	217,652,003	\$ 15,456,175	217,652,003		\$ 15,872,927	\$ 416,752	2.7%
22	Avg rate per kWh		\$ 0.07101			\$ 0.07293		
23	Proposed Increase					\$ 416,752		
24	Percent Increase					2.70%		

West Penn Rate District

Proposed Distribution Rates

Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change					
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue							
	Rider L (Partial Service)	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]					
1	Distribution													
2	Customer Charge	84	\$	86.43	\$	7,260	84	\$	118.11	\$	9,921	\$	2,661	36.7%
3	Demand Charge (kW)													
4	Backup Secondary KW	8,423	\$	2.99		25,185	8,423	\$	4.11		34,638		9,453	37.5%
5	Maint Secondary KW	-	\$	2.39		-	-	\$	3.29		-		-	0.0%
6	Backup Primary KW	-	\$	0.44		-	-	\$	0.60		-		-	0.0%
7	Maint Primary KW	-	\$	0.44		-	-	\$	0.60		-		-	0.0%
8	Backup Transmission KW	360,000	\$	0.08		28,800	360,000	\$	0.11		39,124		10,324	35.8%
9	Maint Transmission KW	-	\$	0.07		-	-	\$	0.10		-		-	0.0%
10	Total Base Normalized Distribution Revenues			\$	61,245				\$	83,683		\$	22,438	36.6%
11	Avg rate per kWh			\$	-				\$	-				
12	Proposed Increase								\$	22,438				
13	Percent Increase										36.64%			

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
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West Penn Rate District		Residential		General Service		General Service		General Service		General Service		General Power		Primary		Primary		Outdoor		Street Lighting		Penn. State			
Customer Charge Analysis		Service		Volunteer		Small		Medium		Large		/ Transmission		Power Sch. 44		Power Sch. 46		Lighting		Service		University			
Test Period 12 Months Ended December 2025		Company		RS		GSV		GSS		GSM		GSL		GP/TP		PP44		PP46		POL		STLT		PSU	
Summary of Monthly Customer Costs																									
Fully-Loaded Customer Costs	\$	52.67	\$	49.09	\$	53.42	\$	47.92	\$	70.22	\$	510.22	\$	955.26	\$	1,610.25	\$	6,018.40	\$	62.82	\$	2,267.96	\$	5,529.33	
Basic Customer Costs	\$	41.48	\$	38.94	\$	40.61	\$	38.71	\$	55.27	\$	358.31	\$	564.43	\$	1,099.79	\$	868.71	\$	47.91	\$	1,547.53	\$	1,943.29	
Fully-Loaded Customer Costs																									
Customer-related Revenue Requirements	\$	469,255	\$	374,750	\$	404	\$	35,964	\$	31,478	\$	5,526	\$	2,181	\$	26	\$	196	\$	3,099	\$	15,540	\$	90	
Number of customers		742,485		636,179		630		62,540		37,355		903		190		1		3		4,112		571		1	
Monthly Fully-Loaded cost per customer	\$	52.67	\$	49.09	\$	53.42	\$	47.92	\$	70.22	\$	510.22	\$	955.26	\$	1,610.25	\$	6,018.40	\$	62.82	\$	2,267.96	\$	5,529.33	
Basic Customer Costs																									
Plant																									
(364) Poles, Towers & Fixtures	\$	403,740	\$	324,519	\$	316	\$	31,735	\$	24,065	\$	3,417	\$	688	\$	-	\$	-	\$	2,115	\$	16,862	\$	21	
(365) Overhead Conductors & Devices		932,878		767,138		748		75,019		67,102		14,113		2,978		-		-		4,999		690		93	
(366) Underground Conduit		-		-		-		-		-		-		-		-		-		-		-		-	
(367) Underground Conductors & Device		200,033		168,989		165		16,526		11,617		1,239		238		-		-		1,101		152		7	
(368) Line Transformers		426,380		365,845		357		35,776		21,286		399		3		-		-		2,384		329		-	
(369) Services		149,237		128,050		125		12,522		7,450		140		1		-		-		834		115		-	
(370) Meters		216,452		166,080		286		18,852		24,782		2,739		3,437		113		98		-		-		65	
(371) Customer Premises		10,039		-		-		-		-		-		-		-		-		10,039		-		-	
(372) Leased Property Cust. Prem.		298		-		-		-		-		-		-		-		-		298		-		-	
(373) Streetlight		54,120		-		-		-		-		-		-		-		-		-		54,120		-	
Total Customer-Related Plant	\$	2,393,177	\$	1,920,621	\$	1,996	\$	190,429	\$	156,302	\$	22,047	\$	7,346	\$	113	\$	98	\$	21,771	\$	72,268	\$	187	
Accumulated Depreciation																									
(108-364) Poles	\$	(105,264)	\$	(84,609)	\$	(82)	\$	(8,274)	\$	(6,274)	\$	(891)	\$	(180)	\$	-	\$	-	\$	(551)	\$	(4,396)	\$	(6)	
(108-365) OH Conductors		(140,200)		(115,291)		(112)		(11,274)		(10,085)		(2,121)		(448)		-		-		(751)		(104)		(14)	
(108-366) UG Conduit		-		-		-		-		-		-		-		-		-		-		-		-	
(108-367) UG Cond & Dev		(51,271)		(43,314)		(42)		(4,236)		(2,978)		(317)		(61)		-		-		(282)		(39)		(2)	
(108-368) Line Transformers		(157,422)		(135,072)		(132)		(13,209)		(7,859)		(147)		(1)		-		-		(880)		(121)		-	
(108-369) Services		(64,968)		(55,744)		(54)		(5,451)		(3,243)		(61)		(1)		-		-		(363)		(50)		-	
(108-370) Meters		(91,102)		(69,901)		(120)		(7,934)		(10,430)		(1,153)		(1,447)		(47)		(41)		-		-		(27)	
(108-371) Install on Cust Premise		(6,460)		-		-		-		-		-		-		-		-		(6,460)		-		-	
(108-372) Leased Property Cust. Prem.		(280)		-		-		-		-		-		-		-		-		(280)		-		-	
(108-373) Street Lighting		(10,529)		-		-		-		-		-		-		-		-		-		(10,529)		-	
Total Accumulated Depreciation	\$	(627,495)	\$	(503,932)	\$	(544)	\$	(50,379)	\$	(40,869)	\$	(4,691)	\$	(2,136)	\$	(47)	\$	(41)	\$	(9,568)	\$	(15,239)	\$	(49)	
Net income before taxes & interest																									
Net Plant	\$	1,765,682		1,416,689		1,453		140,051		115,433		17,356		5,209		65		57		12,203		57,029		138	
Net Income after taxes	\$	144,609		116,027		119		11,470		9,454		1,421		427		5		5		999		4,671		11	
Add: Income Taxes	\$	34,541	\$	27,714	\$	28	\$	2,740	\$	2,258	\$	340	\$	102	\$	1	\$	1	\$	239	\$	1,116	\$	3	
Net income before taxes & interest	\$	179,151	\$	143,741	\$	147	\$	14,210	\$	11,712	\$	1,761	\$	529	\$	7	\$	6	\$	1,238	\$	5,786	\$	14	

Exhibit__(BCA-3)
Corrected Rate Design and Bill Impacts (West Penn)
Witness: Brian C. Andrews
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West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Customer Charge Analysis	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Test Period 12 Months Ended December 2025	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
O&M Expenses												
(580) Operation Supervision & Engineering	\$ 940	\$ 763	\$ 1	\$ 79	\$ 77	\$ 9	\$ 7	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	317	261	0	26	23	5	1	-	-	2	0	0
(584) Underground line expenses	1,445	1,221	1	119	84	9	2	-	-	8	1	0
(586) Meter expenses	1,165	894	2	101	133	15	19	1	1	-	-	0
(588) Miscellaneous distribution expenses	8,011	6,430	7	638	523	74	25	0	0	73	241	1
(589) Rents	-	-	-	-	-	-	-	-	-	-	-	-
(590) Maintenance Supervision and Engineering	399	325	0	32	29	6	1	0	0	2	3	0
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8
(594) Maintenance of underground lines	748	632	1	62	43	5	1	-	-	4	1	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	656	-	-	-	-	-	-	-	-	-	656	-
(597) Maintenance of meters	2,492	1,912	3	217	285	32	40	1	1	-	-	1
(598) Maintenance of miscellaneous distribution plant	982	788	1	78	64	9	3	0	0	9	30	0
Total Customer Accounts and Services	17,574	15,626	12	945	728	90	60	0	13	73	28	0
Total Customer Information	9,668	8,056	10	949	567	14	3	0	0	62	9	0
Total Sales	79	68	0	7	4	0	0	0	0	0	0	0
Total O&M	\$ 128,124	\$ 105,761	\$ 104	\$ 9,978	\$ 8,577	\$ 1,532	\$ 427	\$ 3	\$ 15	\$ 684	\$ 1,030	\$ 10
Depreciation Expense												
(403-364) Poles	\$ 6,591	\$ 5,298	\$ 5	\$ 518	\$ 393	\$ 56	\$ 11	\$ -	\$ -	\$ 35	\$ 275	\$ 0
(403-365) OH Conductors	19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	4,024	3,400	3	332	234	25	5	-	-	22	3	0
(403-368) Line Transformers	10,047	8,620	8	843	502	9	0	-	-	56	8	-
(403-369) Services	2,605	2,235	2	219	130	2	0	-	-	15	2	-
(403-370) Meters	16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5
(403-371) Install on Cust Premise	208	-	-	-	-	-	-	-	-	208	-	-
(403-372) Leased Property Cust. Prem.	2	-	-	-	-	-	-	-	-	2	-	-
(403-373) Streetlight	3,485	-	-	-	-	-	-	-	-	-	3,485	-
Total Depreciation Expense	\$ 62,319	\$ 47,742	\$ 56	\$ 4,863	\$ 4,486	\$ 588	\$ 333	\$ 8	\$ 7	\$ 441	\$ 3,787	\$ 7
Basic customer-related costs	369,593	297,245	307	29,051	24,775	3,881	1,289	18	28	2,364	10,604	32
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1
Monthly basic cost per customer	\$ 41.48	\$ 38.94	\$ 40.61	\$ 38.71	\$ 55.27	\$ 358.31	\$ 564.43	\$ 1,099.79	\$ 868.71	\$ 47.91	\$ 1,547.53	\$ 1,943.29

Met-Ed Rate District
Summary of Rates

Current Rates																		
	Rate RS		Rate GS-Vol.		Rate GS-Small		Rate GS-Medium Single Phase		Rate GS-Medium Three Phase		Rate GS-Large		Rate GP	Rate TP	Rate TP 115KV Discount		Rate MS	
<u>Distribution</u>																		
Distribution Charge	\$	11.25	\$	11.25	\$	21.88	\$	24.07	\$	43.03	\$	270.09	\$	951.53	\$	5,290.68	\$	32.23
All kW	\$	2.72	\$	2.72	\$	-	\$	5.11	\$	5.11	\$	4.16	\$	2.98	\$	0.96	\$	0.21
All kWh	\$	0.04800	\$	0.04800	\$	0.04069	\$	-	\$	-	\$	-					\$	0.03159
All rkVA									\$	0.20	\$	0.20	\$	0.20				
Smart Meter Charge	\$	(1.00)	\$	(1.00)	\$	1.92	\$	1.92	\$	1.92	\$	6.69	\$	6.69	\$	6.69	\$	1.92
DSIC Charge		4.700%		4.700%		4.700%		4.700%		4.700%		4.700%		4.700%		4.700%		4.700%
TCJA Voluntary Surcharge		-3.910%		-3.910%		-3.910%		-3.910%		-3.910%		-3.910%		-3.910%		-3.910%		-3.910%
STAS		0.02%		0.02%		0.02%		0.02%		0.02%		0.02%		0.02%		0.02%		0.02%
Default Service Support Charge	\$	0.00405	\$	0.00405	\$	0.00110	\$	0.00111	\$	0.00111	\$	0.621	\$	0.621	\$	0.621	\$	0.00111
Universal Service	\$	0.00947	\$	0.00947														
Solar Photovoltaic Req Charge	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006
Phase IV Energy Efficiency Charge	\$	0.00192	\$	0.00129	\$	0.00129	\$	0.00129	\$	0.00129	\$	0.32	\$	0.32	\$	0.32	\$	0.00
PTC/HPS Charge	\$	0.11306	\$	0.11306	\$	0.11872	\$	0.11872	\$	0.11872	\$	0.09209	\$	0.09209	\$	0.09209	\$	0.11872

Proposed Rates																				
	Rate RS		Rate GS-Vol.		Rate GS-Small		Rate GS-Medium Single Phase		Rate GS-Medium Three Phase		Rate GS-Large		Rate GP		Rate TP		Rate TP 115KV Discount		Rate MS	
<u>Distribution</u>																				
Distribution Charge	\$	14.75	\$	14.75	\$	34.32	\$	26.60	\$	47.55	\$	308.53	\$	1,139.74	\$	5,323.28	\$	5,323.28	\$	32.23
All kW	\$	3.58	\$	3.58	\$	-	\$	5.65	\$	5.65	\$	4.75	\$	3.57	\$	0.97	\$	0.21		
All kWh	\$	0.06327	\$	0.06327	\$	0.06382	\$	-	\$	-	\$	-							\$	0.03269
All rkVA									\$	0.22	\$	0.23	\$	0.24						
Smart Meter Charge	\$	-	\$	-		\$0.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
DSIC Charge		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
TCJA Voluntary Surcharge		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
STAS		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Default Service Support Charge	\$	0.00405	\$	0.00405	\$	0.00110	\$	0.00111	\$	0.00111	\$	0.621	\$	0.621	\$	0.621	\$	0.621	\$	0.00111
Universal Service	\$	0.00947	\$	0.00947		-		-		-		-		-		-		-		-
Solar Photovoltaic Req Charge	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006	\$	0.00006
Phase IV Energy Efficiency Charge	\$	0.00192	\$	0.00129	\$	0.00129	\$	0.00129	\$	0.00129	\$	0.32	\$	0.32	\$	0.32	\$	0.32	\$	0.00
PTC/HPS Charge	\$	0.11306	\$	0.11306	\$	0.11872	\$	0.11872	\$	0.11872	\$	0.09209	\$	0.09209	\$	0.09209	\$	0.09209	\$	0.11872

Exhibit__(BCA-4)

Rates, Revenue Summary, and Target Revenues (Met-Ed)

Witness: Brian C. Andrews

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Met-Ed Rate District

Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	525,508	5,857,567	84,508	\$ 352,337	\$ (1,110)	\$ 351,227	\$ 753,049	\$ 1,104,276	\$ 463,919	\$ -	\$ 463,919	\$ 753,049	\$ 1,216,967	\$ 111,582	31.7%	\$ 112,692	10.2%
2	GSV	252	10,065	18,358	\$ 567	\$ 6	\$ 573	\$ 1,288	\$ 1,860	\$ 747	\$ -	\$ 747	\$ 1,288	\$ 2,035	\$ 180	31.8%	\$ 174	9.4%
3	GSS	41,202	151,865	0	\$ 16,997	\$ 1,113	\$ 18,111	\$ 18,402	\$ 36,512	\$ 26,657	\$ -	\$ 26,657	\$ 18,402	\$ 45,059	\$ 9,660	56.8%	\$ 8,547	23.4%
4	GSM	26,308	2,610,564	8,863,323	\$ 57,027	\$ 1,237	\$ 58,265	\$ 316,348	\$ 374,613	\$ 63,021	\$ -	\$ 63,021	\$ 316,348	\$ 379,369	\$ 5,993	10.5%	\$ 4,756	1.3%
5	GSL	399	862,657	2,196,516	\$ 10,643	\$ 144	\$ 10,787	\$ 81,198	\$ 91,985	\$ 12,158	\$ -	\$ 12,158	\$ 81,198	\$ 93,356	\$ 1,515	14.2%	\$ 1,371	1.5%
6	GP	581	2,723,840	6,554,863	\$ 26,365	\$ 340	\$ 26,705	\$ 255,703	\$ 282,408	\$ 31,579	\$ -	\$ 31,579	\$ 255,703	\$ 287,282	\$ 5,215	19.8%	\$ 4,874	1.7%
7	TP	31	1,848,232	5,693,641	\$ 7,539	\$ 132	\$ 7,671	\$ 173,257	\$ 180,928	\$ 7,586	\$ -	\$ 7,586	\$ 173,257	\$ 180,842	\$ 46	0.6%	\$ (85)	0.0%
8	BRD	70	1,092	0	\$ 45	\$ 0	\$ 45	\$ 251	\$ 296	\$ 71	\$ -	\$ 71	\$ 251	\$ 322	\$ 26	57.9%	\$ 26	8.7%
9	MS	55	4,348	0	\$ 159	\$ 3	\$ 161	\$ 527	\$ 688	\$ 163	\$ -	\$ 163	\$ 527	\$ 690	\$ 5	3.0%	\$ 2	0.3%
10	POL	783	4,008	0	\$ 649	\$ 4	\$ 653	\$ 926	\$ 1,579	\$ 922	\$ -	\$ 922	\$ 926	\$ 1,848	\$ 273	42.1%	\$ 269	17.0%
11	STLT	610	25,935	0	\$ 6,510	\$ 43	\$ 6,552	\$ 5,974	\$ 12,527	\$ 8,102	\$ -	\$ 8,102	\$ 5,974	\$ 14,077	\$ 1,592	24.5%	\$ 1,550	12.4%
12	Rider L	3		367,200	\$ 62	\$ -	\$ 62	\$ -	\$ 62	\$ 62	\$ -	\$ 62	\$ -	\$ 62	\$ 0	0.6%	\$ 0	0.6%
13	TOTAL Met-Ed	595,801	14,100,172	23,778,410	\$ 478,899	\$ 1,912	\$ 480,812	\$ 1,606,921	\$ 2,087,733	\$ 614,988	\$ -	\$ 614,988	\$ 1,606,921	\$ 2,221,909	\$ 136,088	28.4%	\$ 134,176	6.4%

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	525,508	5,857,567	84,508	\$ 352,337	\$ (17,575)	\$ 334,761	\$ 753,049	\$ 1,087,810	\$ 463,919	\$ -	\$ 463,919	\$ 753,049	\$ 1,216,967	\$ 111,582	31.7%	\$ 129,157	11.9%
2	GSV	252	10,065	18,358	\$ 567	\$ (20)	\$ 547	\$ 1,288	\$ 1,834	\$ 747	\$ -	\$ 747	\$ 1,288	\$ 2,035	\$ 180	31.8%	\$ 200	10.9%
3	GSS	41,202	151,865	0	\$ 16,997	\$ 201	\$ 17,199	\$ 18,402	\$ 35,600	\$ 26,657	\$ -	\$ 26,657	\$ 18,402	\$ 45,059	\$ 9,660	56.8%	\$ 9,459	26.6%
4	GSM	26,308	2,610,564	8,863,323	\$ 57,027	\$ 1,402	\$ 58,429	\$ 316,348	\$ 374,778	\$ 63,021	\$ -	\$ 63,021	\$ 316,348	\$ 379,369	\$ 5,993	10.5%	\$ 4,591	1.2%
5	GSL	399	862,657	2,196,516	\$ 10,643	\$ 774	\$ 11,418	\$ 81,198	\$ 92,615	\$ 12,158	\$ -	\$ 12,158	\$ 81,198	\$ 93,356	\$ 1,515	14.2%	\$ 741	0.8%
6	GP	581	2,723,840	6,554,863	\$ 26,365	\$ 2,818	\$ 29,183	\$ 255,703	\$ 284,885	\$ 31,579	\$ -	\$ 31,579	\$ 255,703	\$ 287,282	\$ 5,215	19.8%	\$ 2,397	0.8%
7	TP	31	1,848,232	5,693,641	\$ 7,539	\$ 2,521	\$ 10,060	\$ 173,257	\$ 183,317	\$ 7,586	\$ -	\$ 7,586	\$ 173,257	\$ 180,842	\$ 46	0.6%	\$ (2,475)	-1.3%
8	BRD	70	1,092	0	\$ 45	\$ (1)	\$ 44	\$ 251	\$ 295	\$ 71	\$ -	\$ 71	\$ 251	\$ 322	\$ 26	57.9%	\$ 27	9.2%
9	MS	55	4,348	0	\$ 159	\$ (1)	\$ 158	\$ 527	\$ 684	\$ 163	\$ -	\$ 163	\$ 527	\$ 690	\$ 5	3.0%	\$ 6	0.9%
10	POL	783	4,008	0	\$ 649	\$ (31)	\$ 617	\$ 926	\$ 1,543	\$ 922	\$ -	\$ 922	\$ 926	\$ 1,848	\$ 273	42.1%	\$ 304	19.7%
11	STLT	610	25,935	0	\$ 6,510	\$ (331)	\$ 6,178	\$ 5,974	\$ 12,153	\$ 8,102	\$ -	\$ 8,102	\$ 5,974	\$ 14,077	\$ 1,592	24.5%	\$ 1,924	15.8%
12	Rider L	3	0	367,200	\$ 62	\$ -	\$ 62	\$ -	\$ 62	\$ 62	\$ -	\$ 62	\$ -	\$ 62	\$ 0	0.6%	\$ 0	0.6%
13	TOTAL Met-Ed	595,801	14,100,172	23,778,410	\$ 478,899	\$ (10,244)	\$ 468,656	\$ 1,606,921	\$ 2,075,577	\$ 614,988	\$ -	\$ 614,988	\$ 1,606,921	\$ 2,221,909	\$ 136,088	28.4%	\$ 146,332	7.1%

Met-Ed Rate District		Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Lighting	Service
	Company	R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT
Revenue Requirements at EROR												
Base Rate Revenues at EROR	614,988	474,004	342	33,255	52,809	10,648	29,303	5,534	125	113	1,011	7,845
Current Base Rate Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) (\$)	136,088	121,667	(225)	16,258	(4,219)	5	2,937	(2,066)	79	(46)	362	1,335
Increase / (Decrease) (%)	28.4%	34.5%	-39.7%	95.7%	-7.4%	0.0%	11.1%	-27.2%	176.0%	-28.7%	55.8%	20.5%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	614,988	452,460	728	21,827	73,233	13,668	33,858	9,760	58	204	833	8,359
Current Retail Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) (\$)	136,088	100,123	161	4,830	16,205	3,025	7,492	2,160	13	45	184	1,850
Increase / (Decrease) (%)	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%
Movement to EROR	50.00%											
2.0 System Average Increase Mitigation		899		(884)					(20)	5		
Revenue Targets												
Target Revenues	614,988	464,131	535	26,657	63,021	12,158	31,580	7,647	71	163	922	8,102
Current Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) (\$)	136,088	111,794	(32)	9,660	5,993	1,515	5,215	47	26	5	273	1,592
Increase / (Decrease) (%)	28.4%	31.7%	-5.6%	56.8%	10.5%	14.2%	19.8%	0.6%	57.9%	3.0%	42.1%	24.5%
Total Revenue Increase (%)		10.2%	9.4%	23.4%	1.3%	1.5%	1.7%	0.0%	8.7%	0.3%	17.0%	12.4%
Target Revenues Check												
Target (Base)	614,988	464,131	535	26,657	63,021	12,158	31,580	7,647	71	163	922	8,102
Other Revenues	27,320	20,762	19	1,189	2,892	538	1,264	314	4	6	63	271
Total Revenues	642,308	484,892	554	27,846	65,913	12,696	32,844	7,961	75	169	984	8,373
Check >>	-											
Met-Ed Rate District	-	Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Lighting	Service
	Company	R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT
Target Revenues (Total)	843,365	484,892	21,297	47,419	83,782	32,920	52,342	28,408	20,833	20,925	21,683	28,864
Current Revenues (Total)	707,277	373,098	21,329	37,759	77,789	31,405	47,127	28,361	20,807	20,920	21,410	27,271
\$ Difference	136,088	111,794	(32)	9,660	5,993	1,515	5,215	47	26	5	273	1,592
% Difference	19.2%	30.0%	-0.2%	25.6%	7.7%	4.8%	11.1%	0.2%	0.1%	0.0%	1.3%	5.8%
Revenue Requirements												
- Demand	135,797	73,348	130	1,972	30,706	10,252	13,643	4,974	16	63	92	602
- Customer	506,510	421,417	231	32,472	24,995	934	16,924	874	112	56	982	7,513
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	642,308	494,765	361	34,444	55,701	11,186	30,567	5,848	128	119	1,073	8,115
Target Revenues												
- Demand	137,784	68,806	193	1,526	34,741	11,143	14,095	6,504	9	87	79	601
- Customer	477,204	395,324	342	25,131	28,280	1,015	17,485	1,143	62	77	843	7,501
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	614,988	464,131	535	26,657	63,021	12,158	31,580	7,647	71	163	922	8,102

**Penelec Rate District
Summary of Rates**

Current Rates														
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS				
<u>Distribution</u>														
Distribution Charge	\$ 11.25	\$ 11.25	\$ 18.33	\$ 19.58	\$ 39.38	\$ 204.79	\$ 996.52	\$ 3,413.98	\$ 3,413.98	\$ 35.13				
All kW	\$ 2.91	\$ 2.91	\$ -	\$ 6.30	\$ 6.30	\$ 6.68	\$ 3.46	\$ 1.86	\$ 0.37					
All kWh	\$ 0.06074	\$ 0.06074	\$ 0.03624	\$ -	\$ -	\$ -				\$ 0.03312				
All rkVA					\$ 0.20	\$ 0.19	\$ 0.19							
Smart Meter Charge	\$ (0.84)	\$ (0.84)	\$ 0.52	\$ 0.52	\$ 0.52	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87	\$ 0.52				
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%				
TCJA Voluntary Surcharge	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%				
STAS	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%				
Default Service Support Charge	\$ 0.00842	\$ 0.00842	\$ 0.00388	\$ 0.00388	\$ 0.00388	\$ 2.812	\$ 2.812	\$ 2.812	\$ 2.812	\$ 0.00388				
Universal Service	\$ 0.01306	\$ 0.01306												
Solar Photovoltaic Req Charge	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008				
Phase IV Energy Efficiency Charge	\$ 0.00226	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.00				
PTC/HPS Charge	\$ 0.10607	\$ 0.10607	\$ 0.11603	\$ 0.11603	\$ 0.11603	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.11603				

Proposed Rates													
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS			
<u>Distribution</u>													
Distribution Charge	\$ 14.50	\$ 14.50	\$ 27.86	\$ 21.79	\$ 43.82	\$ 216.52	\$ 1,207.76	\$ 4,025.12	\$ 4,025.12	\$ 35.13			
All kW	\$ 3.75	\$ 3.75	\$ -	\$ 7.01	\$ 7.01	\$ 7.06	\$ 4.19	\$ 2.19	\$ 0.44				
All kWh	\$ 0.07831	\$ 0.07831	\$ 0.05509	\$ -	\$ -	\$ -				\$ 0.03837			
All rkVA					\$ 0.22	\$ 0.20	\$ 0.23						
Smart Meter Charge	\$ -	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%			
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%			
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Default Service Support Charge	\$ 0.00842	\$ 0.00842	\$ 0.00388	\$ 0.00388	\$ 0.00388	\$ 2.812	\$ 2.812	\$ 2.812	\$ 2.812	\$ 0.00388			
Universal Service	\$ 0.01306	\$ 0.01306	-	-	-	-	-	-	-	-			
Solar Photovoltaic Req Charge	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008			
Phase IV Energy Efficiency Charge	\$ 0.00226	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.00			
PTC/HPS Charge	\$ 0.10607	\$ 0.10607	\$ 0.11603	\$ 0.11603	\$ 0.11603	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.11603			

Exhibit__(BCA-5)
Rates, Revenue Summary, and Target Revenues (Penelec)
Witness: Brian C. Andrews
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Penelec Rate District
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	496,418	4,312,760	53,581	\$ 329,129	\$ (5,646)	\$ 323,484	\$ 560,184	\$ 883,668	\$ 424,327	\$ -	\$ 424,327	\$ 560,184	\$ 984,511	\$ 95,197	28.9%	\$ 100,843	11.4%
2	GSV	622	13,948	24,373	\$ 1,002	\$ (7)	\$ 995	\$ 1,805	\$ 2,799	\$ 1,292	\$ -	\$ 1,292	\$ 1,805	\$ 3,097	\$ 290	28.9%	\$ 297	10.6%
3	GSS	52,935	202,621	0	\$ 18,987	\$ 146	\$ 19,133	\$ 24,667	\$ 43,800	\$ 28,863	\$ -	\$ 28,863	\$ 24,667	\$ 53,530	\$ 9,876	52.0%	\$ 9,730	22.2%
4	GSM	30,681	2,897,971	9,747,035	\$ 73,008	\$ (204)	\$ 72,803	\$ 352,799	\$ 425,602	\$ 81,235	\$ -	\$ 81,235	\$ 352,799	\$ 434,034	\$ 8,227	11.3%	\$ 8,432	2.0%
5	GSL	424	919,326	2,403,985	\$ 17,351	\$ (104)	\$ 17,247	\$ 49,398	\$ 66,645	\$ 18,345	\$ -	\$ 18,345	\$ 49,398	\$ 67,742	\$ 994	5.7%	\$ 1,098	1.6%
6	GP	442	1,495,019	3,975,322	\$ 19,341	\$ (94)	\$ 19,247	\$ 79,294	\$ 98,541	\$ 23,441	\$ -	\$ 23,441	\$ 79,294	\$ 102,734	\$ 4,100	21.2%	\$ 4,194	4.3%
7	TP	60	2,608,661	6,238,678	\$ 9,156	\$ 40	\$ 9,195	\$ 135,756	\$ 144,952	\$ 10,794	\$ -	\$ 10,794	\$ 135,756	\$ 146,551	\$ 1,639	17.9%	\$ 1,599	1.1%
8	BRD	10	313	0	\$ 16	\$ (0)	\$ 16	\$ 38	\$ 53	\$ 23	\$ -	\$ 23	\$ 38	\$ 61	\$ 7	46.4%	\$ 8	14.1%
9	H	140	23,932	0	\$ 852	\$ (6)	\$ 846	\$ 2,913	\$ 3,760	\$ 977	\$ -	\$ 977	\$ 2,913	\$ 3,891	\$ 126	14.7%	\$ 131	3.5%
10	POL	1,928	11,027	0	\$ 3,260	\$ (39)	\$ 3,222	\$ 1,342	\$ 4,564	\$ 3,733	\$ -	\$ 3,733	\$ 1,342	\$ 5,075	\$ 473	14.5%	\$ 511	11.2%
11	STLT	713	31,976	0	\$ 7,384	\$ 53	\$ 7,437	\$ 3,840	\$ 11,277	\$ 11,222	\$ -	\$ 11,222	\$ 3,840	\$ 15,062	\$ 3,838	52.0%	\$ 3,785	33.6%
12	Rider L	9		189,328	\$ 251	\$ -	\$ 251	\$ -	\$ 251	\$ 303	\$ -	\$ 303	\$ -	\$ 303	\$ 52	20.8%	\$ 52	20.8%
13	Total Penelec	584,383	12,517,554	22,632,301	\$ 479,736	\$ (5,861)	\$ 473,875	\$ 1,212,036	\$ 1,685,911	\$ 604,555	\$ -	\$ 604,555	\$ 1,212,036	\$ 1,816,592	\$ 124,819	26.0%	\$ 130,680	7.8%

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	496,418	4,312,760	53,581	\$ 329,129	\$ (15,641)	\$ 313,488	\$ 560,184	\$ 873,673	\$ 424,327	\$ -	\$ 424,327	\$ 560,184	\$ 984,511	\$ 95,197	28.9%	\$ 110,838	12.7%
2	GSV	622	13,948	24,373	\$ 1,002	\$ (37)	\$ 965	\$ 1,805	\$ 2,770	\$ 1,292	\$ -	\$ 1,292	\$ 1,805	\$ 3,097	\$ 290	28.9%	\$ 327	11.8%
3	GSS	52,935	202,621	0	\$ 18,987	\$ (367)	\$ 18,619	\$ 24,667	\$ 43,286	\$ 28,863	\$ -	\$ 28,863	\$ 24,667	\$ 53,530	\$ 9,876	52.0%	\$ 10,243	23.7%
4	GSM	30,681	2,897,971	9,747,035	\$ 73,008	\$ 1,473	\$ 74,480	\$ 352,799	\$ 427,279	\$ 81,235	\$ -	\$ 81,235	\$ 352,799	\$ 434,034	\$ 8,227	11.3%	\$ 6,755	1.6%
5	GSL	424	919,326	2,403,985	\$ 17,351	\$ 795	\$ 18,146	\$ 49,398	\$ 67,544	\$ 18,345	\$ -	\$ 18,345	\$ 49,398	\$ 67,742	\$ 994	5.7%	\$ 199	0.3%
6	GP	442	1,495,019	3,975,322	\$ 19,341	\$ 1,772	\$ 21,113	\$ 79,294	\$ 100,406	\$ 23,441	\$ -	\$ 23,441	\$ 79,294	\$ 102,734	\$ 4,100	21.2%	\$ 2,328	2.3%
7	TP	60	2,608,661	6,238,678	\$ 9,156	\$ 4,384	\$ 13,540	\$ 135,756	\$ 149,296	\$ 10,794	\$ -	\$ 10,794	\$ 135,756	\$ 146,551	\$ 1,639	17.9%	\$ (2,745)	-1.8%
8	BRD	10	313	0	\$ 16	\$ (0)	\$ 15	\$ 38	\$ 53	\$ 23	\$ -	\$ 23	\$ 38	\$ 61	\$ 7	46.4%	\$ 8	14.4%
9	H	140	23,932	0	\$ 852	\$ (3)	\$ 849	\$ 2,913	\$ 3,762	\$ 977	\$ -	\$ 977	\$ 2,913	\$ 3,891	\$ 126	14.7%	\$ 128	3.4%
10	POL	1,928	11,027	0	\$ 3,260	\$ (165)	\$ 3,095	\$ 1,342	\$ 4,438	\$ 3,733	\$ -	\$ 3,733	\$ 1,342	\$ 5,075	\$ 473	14.5%	\$ 637	14.4%
11	STLT	713	31,976	0	\$ 7,384	\$ (355)	\$ 7,029	\$ 3,840	\$ 10,870	\$ 11,222	\$ -	\$ 11,222	\$ 3,840	\$ 15,062	\$ 3,838	52.0%	\$ 4,193	38.6%
12	Rider L	9	0	189,328	\$ 251	\$ -	\$ 251	\$ -	\$ 251	\$ 303	\$ -	\$ 303	\$ -	\$ 303	\$ 52	20.8%	\$ 52	20.8%
13	Total Penelec	584,383	12,517,554	22,632,301	\$ 479,736	\$ (8,144)	\$ 471,592	\$ 1,212,036	\$ 1,683,628	\$ 604,555	\$ -	\$ 604,555	\$ 1,212,036	\$ 1,816,592	\$ 124,819	26.0%	\$ 132,963	7.9%

Exhibit__(BCA-5)
Rates, Revenue Summary, and Target Revenues (Penelec)
Witness: Brian C. Andrews
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Penelec Rate District		Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service
	Company	R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT
Revenue Requirements at EROR												
Base Rate Revenues at EROR	604,555	426,451	760	43,999	63,847	13,434	22,765	10,086	136	581	3,357	19,139
Current Base Rate Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) (\$)	124,819	97,322	(242)	25,012	(9,161)	(3,917)	3,204	899	121	(270)	97	11,755
Increase / (Decrease) (%)	26.0%	29.6%	-24.2%	131.7%	-12.5%	-22.6%	16.4%	9.8%	765.0%	-31.8%	3.0%	159.2%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	604,555	414,763	1,263	23,926	92,003	21,865	24,650	11,577	20	1,073	4,108	9,305
Current Retail Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) (\$)	124,819	85,634	261	4,940	18,995	4,514	5,089	2,390	4	222	848	1,921
Increase / (Decrease) (%)	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Movement to EROR	50.00%											
2.0 System Average Increase Mitigation		4,000		(5,100)	3,310	695			(55)	150		(3,000)
Revenue Targets												
Target Revenues	604,555	424,607	1,011	28,863	81,235	18,345	23,707	10,831	23	977	3,733	11,222
Current Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) (\$)	124,819	95,478	9	9,876	8,227	994	4,147	1,645	7	126	473	3,838
Increase / (Decrease) (%)	26.0%	29.0%	0.9%	52.0%	11.3%	5.7%	21.2%	17.9%	46.6%	14.7%	14.5%	52.0%
Total Revenue Increase (%)		11.4%	10.6%	22.2%	2.0%	1.6%	4.3%	1.1%	14.1%	3.5%	11.2%	33.6%
												1.998
Target Revenues Check												
Target (Base)	604,555	424,607	1,011	28,863	81,235	18,345	23,707	10,831	23	977	3,733	11,222
Other Revenues	25,212	18,001	39	1,239	3,375	676	857	413	2	30	231	349
Total Revenues	629,767	442,609	1,051	30,102	84,610	19,020	24,564	11,244	25	1,008	3,964	11,571
Check >>	-											

Penelec Rate District	-	Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service
	Company	R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT
Target Revenues (Total)	802,570	442,609	19,013	46,864	99,236	36,346	41,709	28,833	18,024	18,978	21,734	29,223
Current Revenues (Total)	677,750	347,131	19,003	36,988	91,009	35,352	37,562	27,188	18,017	18,853	21,261	25,385
\$ Difference	124,819	95,478	9	9,876	8,227	994	4,147	1,645	7	126	473	3,838
% Difference	18.4%	27.5%	0.0%	26.7%	9.0%	2.8%	11.0%	6.0%	0.0%	0.7%	2.2%	15.1%
Revenue Requirements												
- Demand	125,516	55,868	216	3,114	34,604	11,892	9,901	8,469	3	406	278	764
- Customer	504,252	388,585	583	42,124	32,618	2,217	13,720	2,029	135	205	3,311	18,724
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	629,767	444,453	799	45,238	67,222	14,110	23,621	10,498	138	612	3,588	19,488
Target Revenues												
- Demand	132,966	53,373	273	1,987	41,818	15,462	9,937	8,738	1	649	289	440
- Customer	471,589	371,234	738	26,876	39,417	2,883	13,770	2,094	23	328	3,444	10,782
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	604,555	424,607	1,011	28,863	81,235	18,345	23,707	10,831	23	977	3,733	11,222

**Penn Power Rate District
Summary of Rates**

Current Rates									
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate PNP	
<u>Distribution</u>									
Distribution Charge	\$ 11.00	\$ 11.00	\$ 24.89	\$ 26.87	\$ 130.07	\$ 114.35	\$ 324.29	\$ 15.56	
All kW	\$ 1.88	\$ 1.88	\$ -	\$ 3.40	\$ 4.36	\$ 4.34	\$ 0.54		
All kWh	\$ 0.04437	\$ 0.04437	\$ 0.03623	\$ -	\$ -			\$ 0.03440	
All rkVA				\$ 0.20	\$ 0.20	\$ 0.20			
Smart Meter Charge	\$ (0.60)	\$ (0.60)	\$ 1.04	\$ 1.04	\$ 4.85	\$ 4.85	\$ 4.85	\$ 1.04	
DSIC Charge	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	
TCJA Voluntary Surcharge	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	
STAS	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	
Default Service Support Charge	\$ (0.00072)	\$ (0.00072)	\$ (0.00176)	\$ (0.00181)	\$ (0.842)	\$ (0.842)	\$ (0.842)	\$ (0.00181)	
Universal Service	\$ 0.00927	\$ 0.00927							
Solar Photovoltaic Req Charge	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	
Phase IV Energy Efficiency Charge	\$ 0.00200	\$ 0.00206	\$ 0.00206	\$ 0.00206	\$ 0.44	\$ 0.44	\$ 0.44	\$ 0.00206	
PTC/HPS Charge	\$ 0.11231	\$ 0.11231	\$ 0.13109	\$ 0.13109	\$ 0.03839	\$ 0.03839	\$ 0.03839	\$ 0.13109	

Proposed Rates									
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate MS	
<u>Distribution</u>									
Distribution Charge	\$ 14.50	\$ 14.50	\$ 40.97	\$ 37.86	\$ 152.21	\$ 181.99	\$ 261.75	\$ 15.56	
All kW	\$ 2.69	\$ 2.69	\$ -	\$ 4.79	\$ 5.10	\$ 6.91	\$ 0.44		
All kWh	\$ 0.06478	\$ 0.06478	\$ 0.05964	\$ -	\$ -			\$ 0.05162	
All rkVA				\$ 0.28	\$ 0.23	\$ 0.32			
Smart Meter Charge	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Default Service Support Charge	\$ (0.00072)	\$ (0.00072)	\$ (0.00176)	\$ (0.00181)	\$ (0.842)	\$ (0.842)	\$ (0.842)	\$ (0.00181)	
Universal Service	\$ 0.00927	\$ 0.00927	-	-	-	-	-	-	
Solar Photovoltaic Req Charge	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	
Phase IV Energy Efficiency Charge	\$ 0.00200	\$ 0.00206	\$ 0.00206	\$ 0.00206	\$ 0.44	\$ 0.44	\$ 0.44	\$ 0.00	
PTC/HPS Charge	\$ 0.11231	\$ 0.11231	\$ 0.13109	\$ 0.13109	\$ 0.03839	\$ 0.03839	\$ 0.03839	\$ 0.13109	

Penn Power Rate District

Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	152,010	1,713,034	67,873	\$ 96,200	\$ 3,918	\$ 100,119	\$ 210,566	\$ 310,685	\$ 137,603	\$ -	\$ 137,603	\$ 210,566	\$ 348,169	\$ 41,403	43.0%	\$ 37,484	12.1%
2	GSV	78	1,995	1,738	\$ 102	\$ 5	\$ 107	\$ 245	\$ 352	\$ 147	\$ -	\$ 147	\$ 245	\$ 393	\$ 45	44.5%	\$ 40	11.5%
3	GSS	11,535	49,282	0	\$ 5,231	\$ 362	\$ 5,592	\$ 6,478	\$ 12,070	\$ 8,610	\$ -	\$ 8,610	\$ 6,478	\$ 15,088	\$ 3,379	64.6%	\$ 3,018	25.0%
4	GSM	8,839	839,944	3,039,157	\$ 13,368	\$ 739	\$ 14,107	\$ 110,369	\$ 124,476	\$ 18,836	\$ -	\$ 18,836	\$ 110,369	\$ 129,205	\$ 5,468	40.9%	\$ 4,729	3.8%
5	GSL	144	322,712	855,254	\$ 4,027	\$ 184	\$ 4,211	\$ 12,128	\$ 16,339	\$ 4,712	\$ -	\$ 4,712	\$ 12,128	\$ 16,840	\$ 685	17.0%	\$ 501	3.1%
6	GP	126	393,670	920,483	\$ 4,249	\$ 193	\$ 4,442	\$ 14,831	\$ 19,273	\$ 6,762	\$ -	\$ 6,762	\$ 14,831	\$ 21,594	\$ 2,513	59.2%	\$ 2,320	12.0%
7	TP	45	1,309,301	4,095,558	\$ 2,803	\$ 156	\$ 2,959	\$ 49,666	\$ 52,625	\$ 2,262	\$ -	\$ 2,262	\$ 49,666	\$ 51,928	\$ (541)	-19.3%	\$ (696)	-1.3%
8	PNP	88	1,863	0	\$ 80	\$ 5	\$ 85	\$ 245	\$ 330	\$ 113	\$ -	\$ 113	\$ 245	\$ 357	\$ 32	39.9%	\$ 28	8.4%
9	POL	705	2,686	0	\$ 568	\$ 22	\$ 590	\$ 353	\$ 943	\$ 825	\$ -	\$ 825	\$ 353	\$ 1,178	\$ 258	45.3%	\$ 235	25.0%
10	STLT	82	3,267	0	\$ 1,003	\$ 39	\$ 1,042	\$ 429	\$ 1,471	\$ 1,795	\$ -	\$ 1,795	\$ 429	\$ 2,224	\$ 792	78.9%	\$ 753	51.2%
11	Rider L	0			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
12	TOTAL Penn Pow	173,652	4,637,753	8,980,062	\$ 127,631	\$ 5,622	\$ 133,254	\$ 405,310	\$ 538,563	\$ 181,666	\$ -	\$ 181,666	\$ 405,310	\$ 586,976	\$ 54,035	42.3%	\$ 48,413	9.0%

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	152,010	1,713,034	67,873	\$ 96,200	\$ (3,629)	\$ 92,572	\$ 210,566	\$ 303,138	\$ 137,603	\$ -	\$ 137,603	\$ 210,566	\$ 348,169	\$ 41,403	43.0%	\$ 45,031	14.9%
2	GSV	78	1,995	1,738	\$ 102	\$ (3)	\$ 99	\$ 245	\$ 344	\$ 147	\$ -	\$ 147	\$ 245	\$ 393	\$ 45	44.5%	\$ 48	14.0%
3	GSS	11,535	49,282	0	\$ 5,231	\$ (58)	\$ 5,173	\$ 6,478	\$ 11,651	\$ 8,610	\$ -	\$ 8,610	\$ 6,478	\$ 15,088	\$ 3,379	64.6%	\$ 3,437	29.5%
4	GSM	8,839	839,944	3,039,157	\$ 13,368	\$ 637	\$ 14,006	\$ 110,369	\$ 124,374	\$ 18,836	\$ -	\$ 18,836	\$ 110,369	\$ 129,205	\$ 5,468	40.9%	\$ 4,831	3.9%
5	GSL	144	322,712	855,254	\$ 4,027	\$ 268	\$ 4,295	\$ 12,128	\$ 16,423	\$ 4,712	\$ -	\$ 4,712	\$ 12,128	\$ 16,840	\$ 685	17.0%	\$ 417	2.5%
6	GP	126	393,670	920,483	\$ 4,249	\$ 365	\$ 4,614	\$ 14,831	\$ 19,445	\$ 6,762	\$ -	\$ 6,762	\$ 14,831	\$ 21,594	\$ 2,513	59.2%	\$ 2,148	11.0%
7	TP	45	1,309,301	4,095,558	\$ 2,803	\$ 1,764	\$ 4,567	\$ 49,666	\$ 54,233	\$ 2,262	\$ -	\$ 2,262	\$ 49,666	\$ 51,928	\$ (541)	-19.3%	\$ (2,305)	-4.2%
8	PNP	88	1,863	0	\$ 80	\$ (0)	\$ 80	\$ 245	\$ 325	\$ 113	\$ -	\$ 113	\$ 245	\$ 357	\$ 32	39.9%	\$ 32	10.0%
9	POL	705	2,686	0	\$ 568	\$ (26)	\$ 542	\$ 353	\$ 895	\$ 825	\$ -	\$ 825	\$ 353	\$ 1,178	\$ 258	45.3%	\$ 283	31.7%
10	STLT	82	3,267	0	\$ 1,003	\$ (48)	\$ 956	\$ 429	\$ 1,384	\$ 1,795	\$ -	\$ 1,795	\$ 429	\$ 2,224	\$ 792	78.9%	\$ 840	60.6%
11	Rider L	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
12	TOTAL Penn Pow	173,652	4,637,753	8,980,062	\$ 127,631	\$ (729)	\$ 126,902	\$ 405,310	\$ 532,212	\$ 181,666	\$ -	\$ 181,666	\$ 405,310	\$ 586,976	\$ 54,035	42.3%	\$ 54,764	10.3%

Exhibit__(BCA-6)
Rates, Revenue Summary, and Target Revenues (Penn Power)
Witness: Brian C. Andrews
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Penn Power Rate District		Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service
	Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT
Revenue Requirements at EROR											
Base Rate Revenues at EROR	181,666	138,340	87	9,775	18,645	3,693	7,477	535	111	843	2,162
Current Base Rate Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) (\$)	54,035	42,140	(15)	4,544	5,276	(334)	3,228	(2,268)	30	275	1,159
Increase / (Decrease) (%)	42.3%	43.8%	-14.4%	86.9%	39.5%	-8.3%	76.0%	-80.9%	37.4%	48.4%	115.5%
Revenue Requirements at Uniform %											
Uniform Increase in Revenues	181,666	136,928	145	7,445	19,028	5,732	6,048	3,989	115	808	1,428
Current Retail Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) (\$)	54,035	40,728	43	2,215	5,660	1,705	1,799	1,187	34	240	425
Increase / (Decrease) (%)	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%
Movement to EROR	50.00%										
Revenue Targets											
Target Revenues	181,666	137,634	116	8,610	18,836	4,712	6,762	2,262	113	825	1,795
Current Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) (\$)	54,035	41,434	14	3,379	5,468	685	2,513	(541)	32	258	792
Increase / (Decrease) (%)	42.3%	43.1%	14.0%	64.6%	40.9%	17.0%	59.2%	-19.3%	39.9%	45.3%	78.9%
Total Revenue Increase (%)		12.1%	11.5%	25.0%	3.8%	3.1%	12.0%	-1.3%	8.4%	25.0%	51.2%

Target Revenues Check											
Target (Base)	181,666	137,634	116	8,610	18,836	4,712	6,762	2,262	113	825	1,795
Other Revenues	5,520	4,139	3	261	654	121	171	90	3	35	43
Total Revenues	187,186	141,773	119	8,871	19,490	4,834	6,933	2,352	115	860	1,838
Check >>	-										

Penn Power Rate District	-	Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Target Revenues	Total Company	Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Rate PNP	Lighting POL	Service STLT
Target Revenues (Total)	223,054	141,773	4,255	12,749	22,975	8,851	10,901	6,401	4,251	4,964	5,934
Current Revenues (Total)	169,019	100,339	4,241	9,369	17,507	8,165	8,388	6,941	4,219	4,707	5,142
\$ Difference	54,035	41,434	14	3,379	5,468	685	2,513	(541)	32	258	792
% Difference	32.0%	41.3%	0.3%	36.1%	31.2%	8.4%	30.0%	-7.8%	0.8%	5.5%	15.4%
Revenue Requirements											
- Demand	36,943	18,802	25	690	11,056	3,393	2,702	100	38	61	76
- Customer	150,244	123,676	65	9,346	8,243	421	4,946	525	76	817	2,129
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	187,186	142,479	90	10,036	19,299	3,814	7,648	625	113	877	2,205
Target Revenues											
- Demand	36,677	18,163	32	592	10,791	4,192	2,389	362	38	57	62
- Customer	144,989	119,471	84	8,018	8,045	520	4,373	1,901	75	768	1,733
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	181,666	137,634	116	8,610	18,836	4,712	6,762	2,262	113	825	1,795

West Penn Rate District
Summary of Rates

Current Rates																
		Rate RS		Rate GS-Vol.		Rate GS-Small		Rate GS-Medium		Rate GS-Large		Rate GP/TP		Rate PP44		Rate PP46
<u>Distribution</u>																
Distribution Charge	\$	7.44	\$	7.44	\$	9.52	\$	18.91	\$	145.82	\$	983.20	\$	4.08	\$	5.45
All kW	\$	2.46	\$	2.46	\$	-	\$	2.81	\$	3.99	\$	0.61	\$	0.11	\$	0.52
All kWh	\$	0.03487	\$	0.03487	\$	0.03529	\$	0.00400	\$	-						
All rkVA							\$	0.18	\$	0.18	\$	0.18				
Smart Meter Charge	\$	(0.00)	\$	(0.00)	\$	(0.04)	\$	(0.04)	\$	7.89	\$	7.89	\$	7.89	\$	7.89
DSIC Charge		5.000%		5.000%		5.000%		5.000%		5.000%		5.000%		5.000%		5.000%
TCJA Voluntary Surcharge		-3.130%		-3.130%		-3.130%		-3.130%		-3.130%		-3.130%		-3.130%		-3.130%
STAS		-0.05%		-0.05%		-0.05%		-0.05%		-0.05%		-0.05%		-0.05%		-0.05%
Default Service Support Charge	\$	0.00443	\$	0.00443	\$	0.00182	\$	0.00177	\$	1.237	\$	1.237	\$	1.237	\$	1.237
Universal Service	\$	0.00795	\$	0.00795												
Solar Photovoltaic Req Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Phase IV Energy Efficiency Charge	\$	0.00162	\$	0.00167	\$	0.00167	\$	0.00167	\$	0.22	\$	0.22	\$	0.22	\$	0.22
PTC/HPS Charge	\$	0.10001	\$	0.10001	\$	0.11023	\$	0.11023	\$	0.06398	\$	0.06398	\$	0.06398	\$	0.06398

Proposed Rates																
	Rate RS		Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large		Rate GP/TP		Rate PP44		Rate PP46				
<u>Distribution</u>																
Distribution Charge	\$	11.50	\$	11.50	\$	16.96	\$	24.60	\$	170.44	\$	1,195.46	\$	4.48	\$	6.18
All kW	\$	3.47	\$	3.47	\$	-	\$	3.66	\$	4.66	\$	0.74	\$	0.12	\$	0.59
All kWh	\$	0.04810	\$	0.04810	\$	0.06287	\$	0.23419	\$	-						
All rkVA						\$	0.23	\$	0.21	\$	0.22					
Smart Meter Charge	\$	-	\$	-	\$	\$0.00	\$	-	\$	-	\$	-	\$	-	\$	-
DSIC Charge		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
TCJA Voluntary Surcharge		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
STAS		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Default Service Support Charge	\$	0.00443	\$	0.00443	\$	0.00182	\$	0.00177	\$	1.237	\$	1.237	\$	1.237	\$	1.237
Universal Service	\$	0.00795	\$	0.00795		-		-		-		-		-		-
Solar Photovoltaic Req Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Phase IV Energy Efficiency Charge	\$	0.00162	\$	0.00167	\$	0.00167	\$	0.00167	\$	0.22	\$	0.22	\$	0.22	\$	0.22
PTC/HPS Charge	\$	0.10001	\$	0.10001	\$	0.11023	\$	0.11023	\$	0.06398	\$	0.06398	\$	0.06398	\$	0.06398

Exhibit__(BCA-7)

Rates, Revenue Summary, and Target Revenues (West Penn)

Witness: Brian C. Andrews

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West Penn Rate District

Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ 370	\$ 309,796	\$ 825,093	\$ 1,134,889	\$ 436,275	\$ -	\$ 436,275	\$ 825,093	\$ 1,261,368	\$ 126,849	41.0%	\$ 126,479	11.1%
2	GSV	630	18,944	37,987	\$ 810	\$ 1	\$ 811	\$ 2,161	\$ 2,972	\$ 1,130	\$ -	\$ 1,130	\$ 2,161	\$ 3,291	\$ 320	39.5%	\$ 319	10.7%
3	GSS	62,540	210,899	0	\$ 14,587	\$ 217	\$ 14,804	\$ 23,983	\$ 38,787	\$ 25,985	\$ -	\$ 25,985	\$ 23,983	\$ 49,969	\$ 11,398	78.1%	\$ 11,182	28.8%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,002	\$ 57,082	\$ 379,093	\$ 436,175	\$ 72,963	\$ -	\$ 72,963	\$ 379,093	\$ 452,056	\$ 16,884	30.1%	\$ 15,881	3.6%
5	GSL	900	2,072,278	7,376,738	\$ 21,553	\$ 422	\$ 21,975	\$ 138,322	\$ 160,298	\$ 25,192	\$ -	\$ 25,192	\$ 138,322	\$ 163,515	\$ 3,639	16.9%	\$ 3,217	2.0%
6	GP/TP	190	5,177,975	13,682,416	\$ 11,716	\$ 133	\$ 11,849	\$ 343,339	\$ 355,189	\$ 14,246	\$ -	\$ 14,246	\$ 343,339	\$ 357,585	\$ 2,529	21.6%	\$ 2,396	0.7%
7	PP44	1	71,780	0	\$ 34	\$ (1)	\$ 33	\$ 4,715	\$ 4,748	\$ 37	\$ -	\$ 37	\$ 4,715	\$ 4,752	\$ 3	9.8%	\$ 4	0.1%
8	PP46	3	1,012,145	0	\$ 2,877	\$ 36	\$ 2,913	\$ 67,681	\$ 70,594	\$ 3,264	\$ -	\$ 3,264	\$ 67,681	\$ 70,945	\$ 387	13.5%	\$ 351	0.5%
9	POL	4,112	23,561	0	\$ 4,305	\$ 82	\$ 4,387	\$ 2,088	\$ 6,475	\$ 7,182	\$ -	\$ 7,182	\$ 2,088	\$ 9,270	\$ 2,877	66.8%	\$ 2,796	43.2%
10	STLT	571	21,689	0	\$ 6,043	\$ 115	\$ 6,158	\$ 2,932	\$ 9,090	\$ 10,083	\$ -	\$ 10,083	\$ 2,932	\$ 13,014	\$ 4,039	66.8%	\$ 3,925	43.2%
11	PSU	1	217,652	0	\$ 1,017	\$ 3	\$ 1,020	\$ 14,436	\$ 15,456	\$ 1,506	\$ (0)	\$ 1,506	\$ 14,436	\$ 15,942	\$ 488	48.0%	\$ 486	3.1%
12	Rider L	7		368,423	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 77	\$ -	\$ 77	\$ -	\$ 77	\$ 16	25.6%	\$ 16	25.6%
13	TOTAL West Pen	742,485	19,398,975	33,518,721	\$ 428,509	\$ 2,380	\$ 430,889	\$ 1,803,844	\$ 2,234,733	\$ 597,940	\$ (0)	\$ 597,940	\$ 1,803,844	\$ 2,401,784	\$ 169,431	39.5%	\$ 167,051	7.5%

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ (10,209)	\$ 299,217	\$ 825,093	\$ 1,124,310	\$ 436,275	\$ -	\$ 436,275	\$ 825,093	\$ 1,261,368	\$ 126,849	41.0%	\$ 137,058	12.2%
2	GSV	630	18,944	37,987	\$ 810	\$ (26)	\$ 784	\$ 2,161	\$ 2,945	\$ 1,130	\$ -	\$ 1,130	\$ 2,161	\$ 3,291	\$ 320	39.5%	\$ 346	11.7%
3	GSS	62,540	210,899	0	\$ 14,587	\$ (301)	\$ 14,286	\$ 23,983	\$ 38,270	\$ 25,985	\$ -	\$ 25,985	\$ 23,983	\$ 49,969	\$ 11,398	78.1%	\$ 11,699	30.6%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,765	\$ 57,844	\$ 379,093	\$ 436,937	\$ 72,963	\$ -	\$ 72,963	\$ 379,093	\$ 452,056	\$ 16,884	30.1%	\$ 15,119	3.5%
5	GSL	900	2,072,278	7,376,738	\$ 21,553	\$ 1,839	\$ 23,392	\$ 138,322	\$ 161,714	\$ 25,192	\$ -	\$ 25,192	\$ 138,322	\$ 163,515	\$ 3,639	16.9%	\$ 1,801	1.1%
6	GP/TP	190	5,177,975	13,682,416	\$ 11,716	\$ 5,526	\$ 17,242	\$ 343,339	\$ 360,582	\$ 14,246	\$ -	\$ 14,246	\$ 343,339	\$ 357,585	\$ 2,529	21.6%	\$ (2,996)	-0.8%
7	PP44	1	71,780	0	\$ 34	\$ 82	\$ 115	\$ 4,715	\$ 4,830	\$ 37	\$ -	\$ 37	\$ 4,715	\$ 4,752	\$ 3	9.8%	\$ (78)	-1.6%
8	PP46	3	1,012,145	0	\$ 2,877	\$ 1,062	\$ 3,938	\$ 67,681	\$ 71,619	\$ 3,264	\$ -	\$ 3,264	\$ 67,681	\$ 70,945	\$ 387	13.5%	\$ (674)	-0.9%
9	POL	4,112	23,561	0	\$ 4,305	\$ (124)	\$ 4,181	\$ 2,088	\$ 6,269	\$ 7,182	\$ -	\$ 7,182	\$ 2,088	\$ 9,270	\$ 2,877	66.8%	\$ 3,001	47.9%
10	STLT	571	21,689	0	\$ 6,043	\$ (185)	\$ 5,858	\$ 2,932	\$ 8,790	\$ 10,083	\$ -	\$ 10,083	\$ 2,932	\$ 13,014	\$ 4,039	66.8%	\$ 4,224	48.1%
11	PSU	1	217,652	0	\$ 1,017	\$ 214	\$ 1,231	\$ 14,436	\$ 15,668	\$ 1,506	\$ (0)	\$ 1,506	\$ 14,436	\$ 15,942	\$ 488	48.0%	\$ 274	1.8%
12	Rider L	7	0	368,423	\$ 61	\$	\$ 61	\$ -	\$ 61	\$ 77	\$	\$ 77	\$ -	\$ 77	\$ 16	25.6%	\$ 16	25.6%
13	TOTAL West Pen	742,485	19,398,975	33,518,721	\$ 428,509	\$ (358)	\$ 428,151	\$ 1,803,844	\$ 2,231,994	\$ 597,940	\$ (0)	\$ 597,940	\$ 1,803,844	\$ 2,401,784	\$ 169,431	39.5%	\$ 169,789	7.6%

Exhibit__(BCA-7)
Rates, Revenue Summary, and Target Revenues (West Penn)
Witness: Brian C. Andrews
Page 3 of 3

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Revenue Requirements at EROR												
Base Rate Revenues at EROR	597,940	437,297	610	37,616	67,049	20,112	12,058	27	2,490	3,297	15,793	1,592
Current Base Rate Revenues	428,509	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	1,017
Increase / (Decrease) (\$)	169,431	127,872	(200)	23,029	10,940	(1,441)	309	(7)	(387)	(1,008)	9,750	575
Increase / (Decrease) (%)	39.5%	41.3%	-24.7%	157.9%	19.5%	-6.7%	2.6%	-19.9%	-13.5%	-23.4%	161.3%	56.5%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	597,940	431,772	1,131	20,355	78,294	30,075	16,394	47	4,014	6,007	8,433	1,419
Current Retail Revenues	428,509	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	1,017
Increase / (Decrease) (\$)	169,431	122,346	320	5,768	22,185	8,522	4,645	13	1,137	1,702	2,389	402
Increase / (Decrease) (%)	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%
Movement to EROR	50.00%											
2.0 System Average Increase Mitigation		2,000		(3,000)	330	99	59		12		500	
Revenue Targets												
Target Revenues	597,940	436,535	870	25,985	73,001	25,192	14,285	37	3,264	4,652	12,613	1,506
Current Revenues	428,509	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	1,017
Increase / (Decrease) (\$)	169,431	127,109	60	11,398	16,892	3,639	2,536	3	387	347	6,570	488
Increase / (Decrease) (%)	39.5%	41.1%	7.4%	78.1%	30.1%	16.9%	21.6%	9.8%	13.5%	8.1%	108.7%	48.0%
Total Revenue Increase (%)		11.1%	10.7%	28.8%	3.6%	2.0%	0.7%	0.1%	0.5%	43.2%	43.2%	3.1%

Target Revenues Check												
Target (Base)	597,940	436,535	870	25,985	73,001	25,192	14,285	37	3,264	4,652	12,613	1,506
Other Revenues	16,292	11,980	19	818	2,024	511	450	1	44	223	194	29
Total Revenues	614,232	448,515	889	26,803	75,025	25,703	14,735	38	3,308	4,875	12,807	1,534
Check >>	(0)											

West Penn Rate District	-	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Target Revenues (Total)	614,232	448,515	889	26,803	75,025	25,703	14,735	38	3,308	4,875	12,807	1,534
Current Revenues (Total)	444,801	321,406	829	15,405	58,132	22,064	12,198	35	2,920	4,528	6,237	1,046
\$ Difference	169,431	127,109	60	11,398	16,892	3,639	2,536	3	387	347	6,570	488
% Difference	38.1%	39.5%	7.2%	74.0%	29.1%	16.5%	20.8%	9.4%	13.3%	7.7%	105.3%	46.7%
Revenue Requirements												
- Demand	144,976	74,528	225	2,470	37,595	15,096	10,326	2	2,337	421	447	1,530
- Customer	469,255	374,750	404	35,964	31,478	5,526	2,181	26	196	3,099	15,540	90
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	614,232	449,278	629	38,434	69,073	20,623	12,507	28	2,533	3,520	15,987	1,620
Target Revenues												
- Demand	149,707	72,414	311	1,670	39,733	18,442	11,793	3	3,011	556	352	1,422
- Customer	448,233	364,121	559	24,315	33,268	6,751	2,491	34	253	4,096	12,260	84
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	597,940	436,535	870	25,985	73,001	25,192	14,285	37	3,264	4,652	12,613	1,506

Loss Factors	ME	PP	PN	WP
Transmission	1.02100	1.01000	1.04070	1.02184
Subtransmission				1.03578
Primary	1.03740	1.03000	1.06060	1.06383
Secondary	1.07180	1.06200	1.09450	1.09434

6.3 **Line Losses.** For purposes of EGS load calculations in Sections 6 and 7 of this Supplier Coordination Tariff, the combined transmission and distribution line losses shall be calculated by multiplying hourly kWh sales delivered to Customer(s) served pursuant to the specified rates by the applicable line loss factor. The applicable line loss factors are: (Met-Ed and Penelec only).

LOSS FACTORS

Met-Ed and Penelec

<u>ENERGY</u>	<u>MET-ED</u>	<u>PENELEC</u>
Rate Schedule TP	1.0210	1.0407
GP	1.0374	1.0606
All other rate schedules	1.0718	1.0945

The Company reserves the right to file to revise these factors from time to time to reflect changes in system line losses.

Penn Power

Losses will be calculated by multiplying the retail Customer(s) load times the applicable real power loss factor specified below:

Service Voltage Level	Cumulative Loss Factor
23 kV to < 69 kV	0.1%
4.1 kV to < 23 kV	3.0%
4.1 kV	6.2%

Issued: December 22, 2023

Effective: January 1, 2024

FIRSTENERGY PENNSYLVANIA
ELECTRIC COMPANY

Electric Pa P.U.C. No. S-1
Original Page 025

West Penn

For purposes of calculating daily load estimates and energy reconciliation in Rules 6, 7 and 8 of the EGS Tariff, the combined real power transmission losses and distribution line losses for Secondary, Primary, Subtransmission with transformer charges, Subtransmission and Transmission voltage levels shall be calculated by multiplying hourly kWh sales delivered to Customer(s) served at these voltage levels by the applicable line loss factor. Line loss factors are time-differentiated as on-peak and off-peak for each voltage classification. The on-peak line loss factors apply to the hours ended 8 a.m. to 11 p.m. Monday through Saturday. The off-peak line loss factors apply to all remaining hours. The applicable on-peak and off-peak line loss factors are:

Voltage Served	On-peak line losses	Off-peak line losses
Secondary	9.434%	8.537%
Primary	6.383	5.482
Subtransmission w/ transformer charges	4.282	3.992
Subtransmission	3.578	3.277
Transmission	2.184	1.938

The Company will revise these line loss factors if PJM imposes or changes any separate charges on its transmission Customers for the level of line losses that is included in these factors. Any such revision will be filed with the FERC and the Commission, provided to EGSs via electronic mail and posting on the Company's website, and become effective thirty (30) days after filing unless otherwise ordered by the Commission or the FERC (or concurrently with any change in or imposition of separate PJM line loss charges, whichever is later). The Company will make a good faith effort to advise EGSs of any change in these loss factors more than thirty (30) days in advance of a change when warranted.

BEFORE THE

**Pennsylvania Public Utility Commission
Office of Consumer Advocates
Office of Small Business Advocate
C. Annette Martin
Met-Ed Industrial Users Group, et al
Donald Ellenberger**

V.

FirstEnergy Pennsylvania Electric Company

R-2024-3047068
C-2024-3048327
C-2024-3048411
C-2024-3048409
C-2024-3048673
C-2024-3048783

Rebuttal Testimony and Exhibit of

Brian C. Andrews

On behalf of

Large User Groups

July 22, 2024



BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

_____	)	
Pennsylvania Public Utility Commission	)	
Office of Consumer Advocates	)	
Office of Small Business Advocate	)	
C. Annette Martin	)	R-2024-3047068
Met-Ed Industrial Users Group, et al	)	C-2024-3048327
Donald Ellenberger	)	C-2024-3048411
	)	C-2024-3048409
v.	)	C-2024-3048673
	)	C-2024-3048783
FirstEnergy Pennsylvania Electric Company	)	
_____	)	

Rebuttal Testimony of Brian C. Andrews

1 **I. INTRODUCTION AND SUMMARY**

2 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,
4 Chesterfield, MO 63017.

5 **Q ARE YOU THE SAME BRIAN C. ANDREWS WHO PREVIOUSLY SUBMITTED**
6 **DIRECT TESTIMONY AND SUPPLEMENTAL DIRECT TESTIMONY IN THIS**
7 **PROCEEDING ON BEHALF OF MET-ED INDUSTRIAL USERS GROUP (“MEIUG”),**
8 **THE PENELEC INDUSTRIAL CUSTOMER ALLIANCE (“PICA”), AND THE WEST**
9 **PENN POWER INDUSTRIAL INTERVENORS (“WPPII”) (COLLECTIVELY, THE**
10 **“LARGE USER GROUPS” OR “LUG”)?**

11 A Yes, I am.

1 **Q WHAT IS THE SUBJECT MATTER OF YOUR TESTIMONY?**

2 A My Rebuttal Testimony will respond to cost of service and revenue allocation issues
3 raised in the Direct Testimonies submitted by Mr. Karl Pavlovic on behalf of the Office
4 of Consumer Advocates ("OCA"), Mr. Joseph Kubas on behalf of the Bureau of
5 Investigation and Enforcement ("I&E"), and Mr. Mark D. Ewen on behalf of the
6 Pennsylvania Office of Small Business Advocate ("OSBA").

7 **Q ARE YOU SPONSORING ANY EXHIBITS?**

8 A Yes, I am sponsoring Exhibit __ (BCA-12).

9 **Q PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

10 A My conclusions and recommendations are as follows:

- 11 1. Mr. Pavlovic's recommendation to not use the Minimum Distribution System
12 ("MDS") study results to classify distribution costs should be rejected.
- 13 2. Mr. Pavlovic's revenue allocation proposals should be rejected. He has employed
14 no gradualism adjustments and causes some classes to receive rate increases
15 many times greater than the system average increase.
- 16 3. Mr. Pavlovic's proposal for a volumetric surcharge to recover costs of the
17 light-emitting diode ("LED") Street Light Conversion program should be rejected.
18 Customers with higher energy consumption do not receive any additional benefit
19 from LED streetlighting compared to customers with low energy consumption. As
20 such, a customer-based allocation and a fixed monthly charge for his proposed
21 surcharge would be more appropriate.
- 22 4. Mr. Pavlovic, Mr. Kubas, and Mr. Ewen all recommend a revenue allocation for
23 West Penn based on FirstEnergy Pennsylvania Electric Company's ("FE PA")
24 flawed Class Cost of Service Study ("CCOSS") which inappropriately allocates
25 primary system costs to subtransmission customers. Therefore, their
26 recommended revenue allocation proposals are based on a flawed cost of service
27 study and should be rejected.

1 **II. REBUTTAL OF OCA WITNESS PAVLOVIC**

2 **Q WHAT AREAS OF MR. PAVLOVIC'S TESTIMONY ARE YOU RESPONDING TO?**

3 A I take issue with Mr. Pavlovic's recommendations regarding the classification of
4 distribution system costs within the CCOSS, revenue allocation, and to impose a
5 volumetric surcharge for LED Street Lighting.

6 **Q WHAT ARE MR. PAVLOVIC'S RECOMMENDATIONS FOR CCOSS AND REVENUE**
7 **ALLOCATION?**

8 A While Mr. Pavlovic's accepts all of FE PA's allocation methodologies, he does not
9 accept the classification of distribution costs using the MDS study. On revenue
10 allocation, he recommends that the customer classes receive revenues to
11 accommodate a 50% move towards cost-based rates, based on the CCOSS without
12 the use of MDS to classify distribution costs.

13 **Q WHY DOES MR. PAVLOVIC REJECT THE USE OF MDS TO CLASSIFY**
14 **DISTRIBUTION SYSTEM COSTS?**

15 A Mr. Pavlovic states, "There is no basis in theory, system design and operating practice,
16 or empirical quantitative data to support FirstEnergy's use of the minimum-size method
17 to classify as customer-related any portion of its distribution costs in Accounts 364, 365,
18 366, 367 and 368 in its rate district COSSs and I recommend that the Commission
19 reject FirstEnergy's rate district COSS results as a guide for class revenue allocation
20 in this proceeding."¹

¹ OCA Statement No. 4 at page 3, lines 5-10.

1 **Q DO YOU AGREE WITH THIS STATEMENT?**

2 A No. I disagree with Mr. Pavlovic. It is acknowledged in many jurisdictions that two
3 different factors, customer and demand, contribute to the cost of distribution facilities
4 installed on a utility system. The mere existence of customers means that a distribution
5 network must be constructed, and extended as more customers are added, even if the
6 peak demands of those customers are very low. At one hypothetical extreme, if the
7 electrical demands of the customers were infinitesimal, the entire network would exist
8 just to connect customers, but at lower delivery capacity, and the costs would vary
9 solely with the number of customers connected to the system, their geographic
10 locations and the level of the lowest cost facilities that could be utilized. This is because
11 the smallest capacity distribution facilities, i.e., minimum height poles and minimum
12 gauge conductors, could be used to serve the entire distribution system. In that case,
13 as new customers are added, circuits could be expanded and lines and poles added,
14 all at the minimum capacity levels. Under such a hypothetical, the proper classification
15 of the distribution network costs would be 100% customer-related, as demand levels
16 would have no bearing on the costs.

17 The other hypothetical extreme case would be a utility with a relatively small
18 number of customers, each with very large peak demands. In that case, the demands
19 of the customers will greatly exceed the minimum facility capacities and, thus, would
20 contribute greatly to the costs of the system. That is, higher capacity conductors would
21 be needed, with greater line clearances from the ground, necessitating taller utility
22 poles, etc. In that case, it would be proper to classify all (or more precisely nearly all)
23 of the distribution facilities as being demand-related, instead of customer-related.

24 The reality of the FE PA system is somewhere in between these extreme cases.
25 A significant amount of costs is incurred simply to expand the system to connect more

1 customers. However, the demands of these customers are not infinitesimal; they are
2 of positive value that aggregates to a level above the capacity of the minimum system.
3 Therefore, the minimum system capacity would not be adequate to serve customer
4 peak demands. In this situation, it is appropriate to classify a portion of the distribution
5 costs as customer-related and the other portion as demand-related. There are
6 industry-accepted techniques for estimating the proper portions, including those
7 explained in the Electric Utility Cost Allocation Manual, developed by the National
8 Association of Regulatory Utility Commissioners, in 1992 ("NARUC Manual").² The
9 method used in this proceeding is the MDS study, which should be approved, because
10 that method is consistent with best practices and industry-accepted techniques.

11 **Q ARE YOU AWARE OF UTILITY COMMISSIONS THAT HAVE ADOPTED CLASS**
12 **COST OF SERVICE STUDIES THAT CLASSIFY AND ALLOCATE A PORTION OF**
13 **DISTRIBUTION LINE COSTS ON A CUSTOMER BASIS?**

14 **A** Yes. A demand/customer classification for distribution lines is quite common. State
15 regulatory commissions in Florida, Georgia, Mississippi, Missouri and Wisconsin have
16 classified and allocated distribution line costs on both a customer- and demand-related
17 basis for class cost of service purposes. Exhibit __ (BCA-12) summarizes the
18 demand/customer split that was adopted for the classification and allocation of
19 distribution line costs in each of these jurisdictions. As the exhibit shows, on average
20 these jurisdictions classified roughly 57% of distribution line costs as demand-related
21 and 43% as customer-related. While the demand/customer split varies by utility, the
22 results clearly show that customer-related costs are a significant component of total
23 distribution line costs.

² See <https://pubs.naruc.org/pub/53A3986F-2354-D714-51BD-23412BCFEDFD>

1 **Q MR. PAVLOVIC CITES TO BONBRIGHT'S PRINCIPLES OF PUBLIC UTILITY**
2 **RATES TO SUPPORT HIS REJECTION OF THE MDS STUDY CLASSIFICATION OF**
3 **DISTRIBUTION COSTS. PLEASE SUMMARIZE BONBRIGHT'S CRITICISM OF**
4 **MDS STUDIES.**

5 **A**Bonbright critiques both the minimum-size and minimum-intercept methods by labeling
6 them as based on "hypothetical" and "phantom" distribution systems. He argues that
7 these methods erroneously assume that since the minimum system costs vary directly
8 with the area of the distribution system (or the lengths of the lines), they therefore vary
9 directly with the number of customers. This assumption, according to Bonbright,
10 overlooks the density factor, which is the number of customers per linear mile or square
11 mile.

12 Bonbright's critique essentially focuses on the assertion that the distribution line
13 and transformer costs for a given system do not vary whether the system serves
14 X number of customers or 2X number of customers. He emphasizes that electric
15 utilities design the upstream components of their distribution systems to meet the
16 aggregate peak demand of the customers, rather than the number of customers. This
17 design criterion is crucial for maintaining firm service at peak demand times.

18 Regarding the minimum-intercept system, Bonbright references a systematic
19 regression analysis that reportedly found no statistical association between distribution
20 costs and the number of customers. He further asserts that he has not encountered
21 empirical utility data demonstrating that distribution system costs vary with the number
22 of customers, nor has he seen data indicating a statistically significant correlation
23 between distribution system costs and the number of customers.³

³ Principles of Public Utility Rates 1988 (Bonbright), pages 490-491.

1 **Q PLEASE RESPOND TO BONBRIGHT'S CRITICISMS OF MDS.**

2 **A While Bonbright's analysis presents valid considerations, several points require further**
3 examination to provide a balanced perspective on the minimum distribution system
4 study.

5 1. It is important to consider the historical context of Bonbright's work. His book,
6 "Principles of Public Utility Rates," was written long before the advent of personal
7 computers and electronic spreadsheets with the first edition published in 1961. At
8 the time, data analysis and regression techniques were far more limited. Modern
9 computational tools and data analytics have significantly advanced our ability to
10 model and understand distribution system costs. Therefore, some of Bonbright's
11 criticisms may be based on the constraints of the analytical methods available
12 during his era. Bonbright's book also does not discuss class cost of service
13 methods, nor the proper allocation of costs to customer classes. It is also important
14 to realize that the NARUC Manual came out well after Bonbright's book, and
15 recognizes that the MDS method is appropriate to classify distribution costs.

16 2. The Relevance of Density Factor - The minimum-size and minimum-intercept
17 methods do consider the density factor indirectly. These methods primarily aim to
18 segregate the customer-related costs from demand-related costs. In areas with
19 higher customer density, the customer-related costs per customer may decrease,
20 but this does not invalidate the concept of isolating these costs.

21 3. Empirical Data on Distribution Costs - Bonbright's claim about the lack of empirical
22 data showing a correlation between distribution costs and the number of customers
23 needs to be re-evaluated. The absence of a strong correlation at the system-wide
24 level does not negate the existence of customer-related costs. There is a minimum
25 level of distribution equipment that must be installed simply to add a new customer;
26 therefore, a portion of distribution costs are incurred to connect customers
27 regardless of their demands. This distribution connection cost should be classified
28 as customer-related.

29 4. The Hypothetical Nature of Minimum Systems - While Bonbright criticizes the
30 hypothetical nature of the minimum systems, these models are useful for regulatory
31 and cost allocation purposes. They provide a structured approach to understanding
32 and allocating fixed and variable components of distribution costs, facilitating a
33 fairer distribution of costs among customer classes.

34 5. The Design Criteria for Peak Demand - It is acknowledged that utilities design
35 distribution systems to meet peak demand. However, the minimum system
36 approaches do not contradict this principle. Instead, they provide a methodology
37 to allocate costs that are not directly related to peak demand, thereby enhancing
38 cost-causation principles.

39 6. The Systematic Regression Analysis - The regression analysis cited by Bonbright
40 must be scrutinized in terms of its methodology and context. It is essential to ensure
41 that the variables and scope of the study were appropriate for capturing the
42 nuances of distribution cost behaviors. The source of this regression analysis is a

1 single study that was published in a 1980 edition of Public Utility Fortnightly. I have
2 been unable to locate this study to verify its claims to confirm Bonbright's
3 understanding the study results.

4 In conclusion, while Bonbright raises important points about the assumptions
5 underlying the minimum-size and minimum-intercept methods, it is crucial to recognize
6 the value these methods bring to CCOSS. They provide a systematic approach to
7 separating and allocating costs, ensuring that customer-related costs are appropriately
8 considered in the revenue allocation and rate design processes. Further empirical
9 analysis and data collection may help refine these methods, addressing some of the
10 concerns raised by Bonbright.

11 **Q SHOULD THE MDS METHODOLOGY BE USED TO CLASSIFY ACCOUNTS 364**
12 **THROUGH 368?**

13 A Yes. Classification and allocation of utility costs to customer classes, like virtually all
14 other aspects of ratemaking, is effectively an estimate process. MDS is the best
15 estimation mechanism we have in this case to determine what portion of
16 Accounts 364-368 should be classified as customer-related. The MDS methodology
17 should be approved.

18 **Q HOW ARE THE RESULTS OF A CCOSS WITHOUT THE USE OF MDS IMPACTED?**

19 A By not using the MDS to classify distribution plant, and instead allocating the costs of
20 Accounts 364-368 on 100% demand, the cost to serve classes with many customers
21 decreases and the cost to serve classes with fewer customers increases. See
22 Mr. Pavlovic's Tables 2-5. These results do not follow cost-causation principles.

1 **Q WHAT IS MR. PAVLOVIC'S REVENUE ALLOCATION PROPOSAL?**

2 A Using the OCA's recommended revenue requirement and a CCOSS that does not
3 classify distribution costs using the MDS, he proposes that classes be allocated
4 revenue to achieve a 50% move towards Equalized Rates of Return ("EROR"), while
5 not allowing any class to receive a rate decrease.⁴ This proposal results in the
6 customer classes under which LUG members take service to receive larger than
7 system average increases, despite these classes still being shown to be over-earning
8 at current rates. See Mr. Pavlovic's Tables 2-5 and 14-17.

9 **Q DO YOU AGREE WITH MR. PAVLOVIC'S REVENUE ALLOCATION PROPOSAL?**

10 A In part. We both agree that there should be more movement towards cost-based rates,
11 with both him and me recommending a 50% movement towards EROR. However, we
12 disagree on the CCOSS method. The CCOSS without MDS should not be used to
13 determine the costs to serve each class, as it does not accurately allocate the costs of
14 distribution Accounts 364-368. Furthermore, Mr. Pavlovic has not employed any
15 gradualism to his recommendation, which causes some classes to receive increases
16 many times the OCA's system average increase. For example, in the Penn Power
17 district, Mr. Pavlovic proposes that the GP class receive an increase of 3.7x the system
18 average. Even worse, in West Penn, he proposes that Rate 44 receive an increase of
19 7.9x the system average. If Mr. Pavlovic's revenue allocation proposals are accepted,
20 they could result in rate shock for certain customers. Therefore, Mr. Pavlovic's
21 proposals should be rejected and the revenue allocation proposals that I have
22 recommended in my direct and supplemental direct testimonies should be approved.

⁴ OCA Statement No. 4 at page 28, lines 11-17.

1 Q SHOULD THE COMMISSION ACCEPT MR. PAVLOVIC'S CCROSS OR REVENUE
2 ALLOCATION PROPOSALS?

3 A No. The MDS study classification of the distribution system costs should be approved
4 and incorporated into the CCROSS. Mr. Pavlovic's revenue allocation proposal based
5 on the CCROSS without MDS is flawed as outlined above and should be rejected.

6 Q ARE THERE OTHER ISSUES WITH MR. PAVLOVIC'S TESTIMONY THAT YOU
7 WOULD LIKE TO RESPOND TO?

8 A Yes. Mr. Pavlovic proposes that an LED Street Light Conversion surcharge be
9 implemented as a per-kWh surcharge. This is an unacceptable method to recover
10 these costs. The conversion of streetlights to LEDs benefits all customers equally.
11 There is no reason for this surcharge to be volumetric based on energy consumption.
12 A customer that consumes a significant amount of electrical energy does not receive
13 and additional benefit from LED Street Lights than a customer that uses very little
14 energy. Therefore, if this surcharge is implemented as proposed by Mr. Pavlovic, then
15 the costs should be allocated based on number of customers or meters, with a fixed
16 monthly charge per customer or meter.

17 **III. REBUTTAL OF I&E WITNESS KUBAS**

18 Q WHAT ISSUE DO YOU HAVE WITH MR. KUBAS' RECOMMENDATIONS?

19 A The only issue I will address with respect to Mr. Kubas' Direct Testimony is his
20 recommended scale back revenue allocation for West Penn. Because Mr. Kubas' West
21 Penn revenue allocation proposals are based on the same flawed CCROSS that
22 over-allocates primary system costs to subtransmission customers, showing the GP/TP
23 and Rate 46 are being subsidized, his scale-back revenue allocation proposal does not

1 accurately assign cost responsibility to the West Penn customer classes. No revenue
2 allocation proposals for the West Penn district should be based on FE PA's CCROSS,
3 but rather the corrected CCROSS version that I submitted with my Supplemental Direct
4 Testimony as Exhibit ____(BCA-9) should be adopted.

5 **IV. REBUTTAL OF OSBA WITNESS EWEN**

6 **Q WHAT ISSUE DO YOU HAVE WITH MR. EWEN'S RECOMMENDATIONS?**

7 A Similar to Mr. Kubas, Mr. Ewen makes recommendations for revenue allocation based
8 on FE PA's flawed West Penn CCROSS. While I agree that additional movement
9 towards cost-based rates is needed, the corrected West Penn CCROSS submitted as
10 Exhibit ____(BCA-9) should be the basis for any revenue allocation in the West Penn
11 District.

12 **Q DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

13 A Yes, it does.

AEP TEXAS, INC.
Docket No. 56165

Distribution Allocation - Demand and Customer Related Percentages

Line	FERC Account	Ameren MO		Empire Electric		Northern States - WI		WEPCo			
		Dem%	Cust%	Dem%	Cust%	Dem%	Cust%	WI		MI	
								Dem%	Cust%	Dem%	Cust%
1	364	38.5%	61.5%	39.1%	60.9%	51.8%	48.2%	61.2%	38.8%	59.2%	40.8%
2	365	21.5%	78.5%	59.0%	41.0%	79.6%	20.4%				
3	366	47.4%	52.6%	0.0%	100.0%	53.8%	46.2%	84.2%	15.8%	79.6%	20.4%
4	367	47.4%	52.6%	66.5%	33.5%	62.6%	37.5%				
5	Total	34.7%	65.3%	47.6%	52.4%	64.4%	35.6%	73.6%	26.4%	67.3%	32.7%

	FERC Account	Georgia Power		Gulf Power		Mississippi Power		WI Public Service	
		Dem%	Cust%	Dem%	Cust%	Dem%	Cust%	Dem%	Cust%
6	364	37.3%	62.7%	55.2%	44.8%	40.3%	59.7%	25.0%	75.0%
7	365	68.8%	31.2%	79.6%	20.4%	43.5%	56.5%	34.8%	65.2%
8	366	92.5%	7.5%	94.4%	5.6%	30.4%	69.6%	100.0%	0.0%
9	367	92.0%	8.0%	93.4%	6.6%	29.6%	70.4%	37.4%	62.6%
10	Total	71.6%	28.4%	77.0%	23.0%	39.2%	60.8%	33.9%	66.1%

Total Average

11	Demand	56.6%
12	Customer	43.4%

Sources:

1. Ameren MO - Missouri Public Service Commission Case No. ER-2016-0179
2. Empire Electric - Missouri Public Service Commission Case No. ER-2014-0351
3. Northern States WI - Public Service Commission of Wisconsin Docket No. 4220-UR-121
4. WEPCo - Public Service Commission of Wisconsin Docket No. 05-UR-107
5. GA Power - Georgia Public Service Commission Docket No. 36989
6. Gulf Power - Florida Public Service Commission Docket No. 160186-EI
7. MS Power - Mississippi Public Service Commission Docket No. 2016-UE-230
8. WI Public Service - Public Service Commission of Wisconsin Docket No. 6690-UR-119

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

**Pennsylvania Public Utility Commission
Office of Consumer Advocates
Office of Small Business Advocate
C. Annette Martin
Met-Ed Industrial Users Group, et al
Donald Ellenberger**

V.

FirstEnergy Pennsylvania Electric Company

R-2024-3047068
C-2024-3048327
C-2024-3048411
C-2024-3048409
C-2024-3048673
C-2024-3048783

Supplemental Direct Testimony and Exhibits of

Brian C. Andrews

On behalf of

Large User Groups

July 11, 2024



BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

_____	)	
Pennsylvania Public Utility Commission	)	
Office of Consumer Advocates	)	
Office of Small Business Advocate	)	
C. Annette Martin	)	R-2024-3047068
Met-Ed Industrial Users Group, et al	)	C-2024-3048327
Donald Ellenberger	)	C-2024-3048411
	)	C-2024-3048409
v.	)	C-2024-3048673
	)	C-2024-3048783
FirstEnergy Pennsylvania Electric Company	)	
_____	)	

Supplemental Direct Testimony of Brian C. Andrews

1 **I. INTRODUCTION AND SUMMARY**

2 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,
4 Chesterfield, MO 63017.

5 **Q ARE YOU THE SAME BRIAN C. ANDREWS WHO PREVIOUSLY SUBMITTED**
6 **DIRECT TESTIMONY IN THIS PROCEEDING ON BEHALF OF MET-ED**
7 **INDUSTRIAL USERS GROUP (“MEIUG”), THE PENELEC INDUSTRIAL**
8 **CUSTOMER ALLIANCE (“PICA”), AND THE WEST PENN POWER INDUSTRIAL**
9 **INTERVENORS (“WEST PENN”) (COLLECTIVELY, THE “LARGE USER GROUPS”**
10 **OR “LUG”)?**

11 A Yes, I am.

1 **Q WHAT IS THE SUBJECT MATTER OF YOUR TESTIMONY?**

2 A My Supplemental Direct Testimony will provide an update to the tables and exhibits
3 that I included in my Direct Testimony due to FirstEnergy Pennsylvania Electric
4 Company's ("FE PA") supplemental discovery response from July 1, 2024, which
5 provided an update and correction of the West Penn Class Cost of Service Study
6 ("CCOSS").

7 **Q ARE YOU SPONSORING ANY EXHIBITS?**

8 A Yes, I am sponsoring Exhibit__(BCA-9) through Exhibit__(BCA-11).

9 **Q PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

10 A My conclusions and recommendations are as follows:

- 11 1. My conclusions and recommendations from my Direct Testimony are still
12 applicable, however, for the West Penn rate district, the CCOSS and LUG's
13 proposed revenue allocation must be updated.
- 14 2. FE PA's West Penn CCOSS inappropriately allocates significant Primary
15 distribution costs to Subtransmission customers. The error is the result of including
16 subtransmission loads in the Non-Coincident Peak ("NCP") allocator calculation.
- 17 3. I present a corrected CCOSS for West Penn in my Exhibit__(BCA-9). This
18 corrected CCOSS should be approved by the Pennsylvania Public Utility
19 Commission ("Commission").
- 20 4. I present the LUG's updated revenue targets, revenue summary, and summary of
21 rates for West Penn in Exhibit__(BCA-11).

1 **II. RESPONSE TO UPDATED AND**
2 **CORRECTED WEST PENN CCROSS**

3 **Q WHAT DID FE PA PROVIDE ON JULY 1, 2024?**

4 A On July 1, 2024, FE PA provided a correction and update to the West Penn CCROSS.
5 The correction was due to billing determinant errors related to The Pennsylvania State
6 University ("PSU").

7 **Q DOES THE SAME ERROR EXIST IN THE UPDATED AND CORRECTED WEST**
8 **PENN CCROSS THAT YOU DISCUSSED IN YOUR DIRECT TESTIMONY?**

9 A Yes. The same error exists. For the West Penn rate district, the NCP allocator is based
10 on loads at the subtransmission level. This is an issue because West Penn is the only
11 district that serves customers on the subtransmission level. The NCP allocator is used
12 to allocate all subtransmission plant, and Primary distribution Accounts 361 and 362
13 (primary system substations). The use of an NCP allocator based on subtransmission
14 demands to allocate primary system costs is inappropriate and must be corrected.
15 Because customers that take service at the subtransmission system do not use primary
16 distribution system equipment, those customers should not be allocated any primary
17 system costs.

18 **Q AS IN YOUR DIRECT TESTIMONY, HAVE YOU CORRECTED THIS ISSUE WITH**
19 **THE JULY 1, 2024 VERSION OF THE WEST PENN CCROSS?**

20 A Yes. I present this supplemental corrected CCROSS as my Exhibit__(BCA-9). I
21 modified FE PA's supplemental filing workpaper and updated West Penn's CCROSS to
22 have a new primary voltage NCP allocator to replace the single NCP allocator that was
23 used by FE PA witness Lyons. The corrected allocators are presented on page 151 of
24 Exhibit__(BCA-9). This version of the West Penn CCROSS will be the basis of my

1 revenue allocation recommendations that I will make later in this testimony. I
2 recommend that Exhibit__(BCA-9) be approved by the Commission.

3 **Q HAVE YOU UPDATED FE PA'S REVENUE ALLOCATION AND RATE DESIGN FOR**
4 **WEST PENN TO CORRECT THE NCP ERROR?**

5 A Yes. In Exhibit__(BCA-10), I present the revenue allocation, rate design, and bill
6 impacts, that I believe FE PA would have proposed had the CCOS not included this
7 error. The revenue targets in this exhibit are based on FE PA's proposed 10% move
8 towards Equalized Rates of Return ("EROR").

9 **Q WHAT ARE THE RESULTING SUBSIDIES IN THE WEST PENN DISTRICT UNDER**
10 **FE PA'S REVENUE ALLOCATION PROPOSAL?**

11 A Table 1 shows the subsidies in the West Penn district, as corrected in my
12 Exhibit__(BCA-9) and Exhibit__(BCA-10). As can be seen, there are subsidies within
13 the West Penn district, with the Residential, GSS, and Street Lighting classes receiving
14 significant subsidies.

TABLE 1 First Energy Pennsylvania West Penn <u>CCOSS Subsidies by Rate Schedule</u>			
Description	Corrected Base Rate Revenue Increase for Cost of Service	Corrected First Energy Target Revenue Increase	Subsidy
Residential - R	\$ 127,875	\$ 122,986	\$ 4,889
General Service Volunteer - GSV	\$ (200)	\$ 269	\$ (469)
General Service Small - GSS	\$ 23,029	\$ 7,498	\$ 15,531
General Service Medium - GSM	\$ 10,941	\$ 21,077	\$ (10,136)
General Service Large - GSL	\$ (1,441)	\$ 7,532	\$ (8,973)
General Power/Transmission - GP/TP	\$ 309	\$ 4,215	\$ (3,906)
Primary Power Sch. 44 - PP44	\$ (7)	\$ 11	\$ (18)
Primary Power Sch. 46 - PP46	\$ (387)	\$ 986	\$ (1,373)
Outdoor Lighting - POL	\$ (1,008)	\$ 1,432	\$ (2,440)
Street Lighting - STLT	\$ 9,750	\$ 3,127	\$ 6,623
<u>Penn. State University - PSU</u>	<u>\$ 665</u>	<u>\$ 395</u>	<u>\$ 271</u>
Total Company	\$ 169,527	\$ 169,527	\$ -
Source: Exhibit__ (BCA-10)			

1 **Q PLEASE RESTATE YOUR REVENUE ALLOCATION PROPOSAL.**

2 A With the consolidation of the four districts that will occur over the next 10 years, I believe

3 it is important to make a greater movement towards cost-based rates now. FE PA's

4 10% proposal is inadequate. Customers should pay rates based on the cost of serving

5 them. By the time the consolidation is complete, the rates should be at cost of service.

6 As such, I recommend a 50% movement towards cost-based rates now. I also propose

7 that no class should receive a base rate increase greater than 2.0x the system average

8 increase. In order to achieve this goal, the remaining subsidized classes, or any class

9 that would receive a base rate decrease or slight increase under the unmitigated 50%

10 proposal, would receive a portion of the revenue requirement to make up the difference.

1 **Q PLEASE DISCUSS YOUR SUPPLEMENTAL REVENUE ALLOCATION PROPOSAL**
2 **FOR THE WEST PENN DISTRICT.**

3 A With a 50% movement to EROR, the GSS would receive an increase greater than 2.0x
4 the system average increase, therefore, gradualism must occur to protect GSS from
5 an unreasonable rate increase. In order to bring GSS to a 2.0x system average
6 increase, I have shifted \$3.0 million out of this class. The remaining subsidized classes
7 are R, STLT, and PSU. These classes cannot absorb all \$3.0 million, or else the entire
8 subsidies would be removed. Therefore, I propose that Rate Schedule R receive
9 \$2.0 million, and STLT receive \$0.5 million. I did not allocate any dollars to PSU as the
10 subsidy is small. This leaves \$0.5 million that must be provided from other classes. I
11 propose that GSM provide \$0.33 million, GSL provide \$99,000, GP/TP provide \$59,000
12 and Primary Power Schedule 46 provide \$12,000. Exhibit__(BCA-11) provides the
13 summary of rates, revenue summary and target revenues for the West Penn district
14 under this proposal. Table 2 shows the resulting subsidies in the West Penn district
15 from this proposal. There would be significant subsidy reduction, resulting in revenue
16 targets more closely aligned with the CCROSS. The subsidies are reduced between
17 25% and 85%.

TABLE 2					
First Energy Pennsylvania West Penn 50% Movement to EROR with Gradualism <u>CCOSS Subsidies by Rate Schedule</u>					
Description	Base Rate Revenue Increase for Cost of Service	LUG Target Revenue Increase	Subsidy	Change in Subsidy from Company Allocation	Change in Subsidy from Company Allocation
Residential - R	\$ 127,875	\$ 127,159	\$ 716	\$ (4,173)	-85%
General Service Volunteer - GSV	\$ (200)	\$ 60	\$ (260)	\$ 208	-44%
General Service Small - GSS	\$ 23,029	\$ 11,401	\$ 11,628	\$ (3,903)	-25%
General Service Medium - GSM	\$ 10,941	\$ 16,901	\$ (5,960)	\$ 4,175	-41%
General Service Large - GSL	\$ (1,441)	\$ 3,643	\$ (5,084)	\$ 3,889	-43%
General Power/Transmission - GP/TP	\$ 309	\$ 2,538	\$ (2,229)	\$ 1,677	-43%
Primary Power Sch. 44 - PP44	\$ (7)	\$ 3	\$ (10)	\$ 8	-44%
Primary Power Sch. 46 - PP46	\$ (387)	\$ 388	\$ (775)	\$ 598	-44%
Outdoor Lighting - POL	\$ (1,008)	\$ 348	\$ (1,356)	\$ 1,085	-44%
Street Lighting - STLT	\$ 9,750	\$ 6,571	\$ 3,179	\$ (3,443)	-52%
Penn. State University - PSU	\$ 665	\$ 515	\$ 150	\$ (120)	-44%
Total Company	\$ 169,527	\$ 169,527	\$ 0	\$ 0	

Source: Exhibit __ (BCA-11)

1 Q HOW DO THE RESULTING BASE RATE INCREASES COMPARE FOR WEST
2 PENN UNDER YOUR CORRECTED VERSION OF FE PA'S PROPOSED REVENUE
3 ALLOCATION AND THE REVENUE ALLOCATION THAT YOU RECOMMEND ON
4 BEHALF OF LUG?

5 A Table 3 shows the percent increase under the supplemental corrected version of
6 FE PA's proposal and LUG's. This table also shows the relative base rate increase
7 compared to the system average rate increase. Given the level of subsidies that
8 continue to exist, these resulting base rate increases for all classes are reasonable.

TABLE 3					
First Energy Pennsylvania West Penn Base Rate Increase Comparison					
Description	First Energy Proposed Base Rate Increase	LUG Proposed Base Rate Increase	Difference	First Energy Relative Rate Increase	LUG Relative Rate Increase
Residential - R	39.7%	41.0%	1.3%	1.0	1.0
General Service Volunteer - GSV	38.0%	39.5%	1.4%	1.0	1.0
General Service Small - GSS	51.4%	78.2%	26.8%	1.3	2.0
General Service Medium - GSM	37.6%	30.1%	-7.4%	0.9	0.8
General Service Large - GSL	34.9%	16.9%	-18.0%	0.9	0.4
General Power/Transmission - GP/TP	35.9%	21.6%	-14.3%	0.9	0.5
Primary Power Sch. 44 - PP44	33.6%	9.8%	-23.8%	0.8	0.2
Primary Power Sch. 46 - PP46	34.3%	13.5%	-20.8%	0.9	0.3
Outdoor Lighting - POL	44.1%	66.9%	22.8%	1.1	1.7
Street Lighting - STLT	44.1%	66.9%	22.8%	1.1	1.7
Penn. State University - PSU	<u>42.8%</u>	<u>55.9%</u>	<u>13.1%</u>	<u>1.1</u>	<u>1.4</u>
Total Company	39.6%	39.6%	0%	1.0	1.0

Source: Exhibit__ (BCA-10) and Exhibit__ (BCA-11)

1 Q DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TESTIMONY?

2 A Yes, it does.

502130

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

**Pennsylvania Public Utility Commission
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Exhibits of

Brian C. Andrews

On behalf of

Large User Groups

July 11, 2024



West Penn Rate District		Residential Service	General Service	General Service	General Service	General Service	General Service	General Power / Transmission	Primary	Primary	Outdoor	Street Lighting	Penn. State
COSS Summary		Total Company	RS	Volunteer GSV	Small GSS	Medium GSM	Large GSL	GP/TP	Power Sch. 44 PP44	Power Sch. 46 PP46	Lighting POL	Service STLT	University PSU
Current Delivery Service Rates													
Rate base	\$	2,094,173	\$ 1,546,170	\$ 2,107	\$ 134,288	\$ 236,064	\$ 69,113	\$ 30,279	\$ 58	\$ 5,223	\$ 12,083	\$ 53,360	\$ 5,428
Net operating income	\$	56,715	\$ 32,457	\$ 312	\$ (5,571)	\$ 13,764	\$ 8,446	\$ 6,545	\$ 70	\$ 1,540	\$ 1,705	\$ (2,694)	\$ 139
Rate of return		2.71%	2.10%	14.82%	-4.15%	5.83%	12.22%	21.62%	122.19%	29.49%	14.11%	-5.05%	2.56%
Relative rate of return		100%	78%	547%	-153%	215%	451%	798%	4512%	1089%	521%	-186%	95%
Revenues	\$	444,346	\$ 311,198	\$ 803	\$ 15,104	\$ 59,897	\$ 23,903	\$ 17,724	\$ 116	\$ 3,982	\$ 4,404	\$ 6,052	\$ 1,163
Test Period Usage (MWh)		19,379,808	7,237,022	18,944	210,899	3,335,031	2,072,267	5,177,947	71,779	1,012,139	23,561	21,689	198,530
Revenue per MWh	\$	0.02	\$ 0.04	\$ 0.04	\$ 0.07	\$ 0.02	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.19	\$ 0.28	\$ 0.01
Revenues at Equalized Rates of Return													
Rate of return		8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	\$	614,232	\$ 449,282	\$ 629	\$ 38,434	\$ 69,073	\$ 20,623	\$ 12,508	\$ 28	\$ 2,533	\$ 3,520	\$ 15,987	\$ 1,615
Revenue deficiency	\$	169,885	\$ 138,084	\$ (174)	\$ 23,330	\$ 9,176	\$ (3,280)	\$ (5,217)	\$ (88)	\$ (1,449)	\$ (884)	\$ 9,935	\$ 451
Percent increase required		38.2%	44.4%	-21.7%	154.5%	15.3%	-13.7%	-29.4%	-75.7%	-36.4%	-20.1%	164.2%	38.8%
Test Period Usage (MWh)		19,379,808	7,237,022	18,944	210,899	3,335,031	2,072,267	5,177,947	71,779	1,012,139	23,561	21,689	198,530
Revenue Required per MWh	\$	0.03	\$ 0.06	\$ 0.03	\$ 0.18	\$ 0.02	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.15	\$ 0.74	\$ 0.01
Revenue Deficiency per MWh	\$	0.01	\$ 0.02	\$ (0.01)	\$ 0.11	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.04)	\$ 0.46	\$ 0.00
Rate Class													
Proposed Class ROR		Overall ROR											
RS	2.10%	2.71%											
GSV	14.82%	2.71%											
GSS	-4.15%	2.71%											
GSM	5.83%	2.71%											
GSL	12.22%	2.71%											
GP/TP	21.62%	2.71%											
PP44	122.19%	2.71%											
PP46	29.49%	2.71%											
POL	14.11%	2.71%											
STLT	-5.05%	2.71%											
PSU	2.56%	2.71%											

West Penn Rate District COSS Summary		Total Company	Residential Service RS	Volunteer GSV	Small GSS	Medium GSM	Large GSL	/ Transmission GP/TP	Power Sch. 44 PP44	Power Sch. 46 PP46	Lighting POL	Service STLT	University PSU
Current Rate of Return		2.71%	2.10%	14.82%	-4.15%	5.83%	12.22%	21.62%	122.19%	29.49%	14.11%	-5.05%	2.56%
Proposed Rate of Return		8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	\$	614,232	\$ 449,282	\$ 629	\$ 38,434	\$ 69,073	\$ 20,623	\$ 12,508	\$ 28	\$ 2,533	\$ 3,520	\$ 15,987	\$ 1,615
Current Revenues		444,346	311,198	803	15,104	59,897	23,903	17,724	116	3,982	4,404	6,052	1,163
Difference	\$	169,885	\$ 138,084	\$ (174)	\$ 23,330	\$ 9,176	\$ (3,280)	\$ (5,217)	\$ (88)	\$ (1,449)	\$ (884)	\$ 9,935	\$ 451
% Difference		38.23%	44.37%	-21.68%	154.46%	15.32%	-13.72%	-29.43%	-75.74%	-36.39%	-20.07%	164.16%	38.80%
Derivation of Base Rate Revenues													
Current Total Revenues	\$	444,346	311,198	803	15,104	59,897	23,903	17,724	116	3,982	4,404	6,052	1,163
Less: Other Rider Revenues	\$	(358)	(10,209)	(26)	(301)	1,765	1,839	5,526	82	1,062	(124)	(185)	214
Less: Other Revenues	\$	16,292	11,981	19	818	2,024	511	450	1	44	223	194	28
Current Base Rate Revenues	\$	428,413	\$ 309,426	\$ 810	\$ 14,587	\$ 56,109	\$ 21,553	\$ 11,748	\$ 34	\$ 2,877	\$ 4,305	\$ 6,043	\$ 921
Total Revenues at EROR	\$	614,232	449,282	629	38,434	69,073	20,623	12,508	28	2,533	3,520	15,987	1,615
Less: Other Rider Revenues	\$	-	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	\$	16,292	11,981	19	818	2,024	511	450	1	44	223	194	28
Base Rate Revenues at EROR	\$	597,940	\$ 437,301	\$ 610	\$ 37,616	\$ 67,050	\$ 20,112	\$ 12,058	\$ 27	\$ 2,490	\$ 3,297	\$ 15,793	\$ 1,587
Metrics													
Base Rate Revenues at EROR		597,940	437,301	610	37,616	67,050	20,112	12,058	27	2,490	3,297	15,793	1,587
Test Period Usage (MWh)		19,379,808	7,237,022	18,944	210,899	3,335,031	2,072,267	5,177,947	71,779	1,012,139	23,561	21,689	198,530
Test Period Customers		742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1

West Penn Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Income Statement	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Current Rates		RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Going-Level Income Statement												
Operating Revenues	\$ 444,346	\$ 311,198	\$ 803	\$ 15,104	\$ 59,897	\$ 23,903	\$ 17,724	\$ 116	\$ 3,982	\$ 4,404	\$ 6,052	\$ 1,163
Operating Expenses												
O&M Expenses	\$ 212,475	\$ 159,925	\$ 204	\$ 13,821	\$ 22,914	\$ 6,857	\$ 4,423	\$ 5	\$ 905	\$ 1,024	\$ 1,815	\$ 582
Depreciation & Amortization	148,092	103,193	149	9,150	16,962	4,823	3,668	10	802	931	8,033	370
Taxes Other than Income	29,196	20,518	50	1,087	3,897	1,528	1,099	7	247	270	412	80
Total Operating Expenses	\$ 389,763	\$ 283,635	\$ 403	\$ 24,059	\$ 43,774	\$ 13,208	\$ 9,190	\$ 22	\$ 1,954	\$ 2,226	\$ 10,261	\$ 1,033
Income Before Tax	\$ 54,583	\$ 27,562	\$ 400	\$ (8,955)	\$ 16,124	\$ 10,695	\$ 8,534	\$ 95	\$ 2,029	\$ 2,179	\$ (4,209)	\$ 131
Income Adjustments												
Interest Expense	44,187	32,624	44	2,833	4,981	1,458	639	1	110	255	1,126	115
Total Income Adjustments	\$ 44,187	\$ 32,624	\$ 44	\$ 2,833	\$ 4,981	\$ 1,458	\$ 639	\$ 1	\$ 110	\$ 255	\$ 1,126	\$ 115
Adjusted Taxable Income	\$ 10,396	\$ (5,062)	\$ 356	\$ (11,788)	\$ 11,143	\$ 9,236	\$ 7,895	\$ 93	\$ 1,918	\$ 1,924	\$ (5,335)	\$ 16
Calculated Income Tax	2,711	(1,320)	93	(3,074)	2,905	2,408	2,058	24	500	502	(1,391)	4
Reconciliation Adjustment	(4,842)	(3,575)	(5)	(310)	(546)	(160)	(70)	(0)	(12)	(28)	(123)	(13)
Total Income Taxes	\$ (2,131)	\$ (4,895)	\$ 88	\$ (3,384)	\$ 2,359	\$ 2,248	\$ 1,988	\$ 24	\$ 488	\$ 474	\$ (1,514)	\$ (8)
Total Operating Income	\$ 56,715	\$ 32,457	\$ 312	\$ (5,571)	\$ 13,764	\$ 8,446	\$ 6,545	\$ 70	\$ 1,540	\$ 1,705	\$ (2,694)	\$ 139
Rate Base	\$ 2,094,173	\$ 1,546,170	\$ 2,107	\$ 134,288	\$ 236,064	\$ 69,113	\$ 30,279	\$ 58	\$ 5,223	\$ 12,083	\$ 53,360	\$ 5,428
ROR @ Current Rates	2.71%	2.10%	14.82%	-4.15%	5.83%	12.22%	21.62%	122.19%	29.49%	14.11%	-5.05%	2.56%
Rate Base %	100.00%	73.83%	0.10%	6.41%	11.27%	3.30%	1.45%	0.00%	0.25%	0.58%	2.55%	0.26%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,094,173	1,546,170	2,107	134,288	236,064	69,113	30,279	58	5,223	12,083	53,360	5,428
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	171,513	126,631	173	10,998	19,334	5,660	2,480	5	428	990	4,370	445
Increase in Earnings Requested	114,798	94,174	(140)	16,569	5,570	(2,786)	(4,065)	(66)	(1,113)	(716)	7,065	305
Increase in Revenues Requested	169,489	139,040	(206)	24,463	8,223	(4,113)	(6,002)	(97)	(1,643)	(1,056)	10,430	451
State Taxable Income	169,489	139,040	(206)	24,463	8,223	(4,113)	(6,002)	(97)	(1,643)	(1,056)	10,430	451
State Income Tax Increase	12,608	10,343	(15)	1,820	612	(306)	(447)	(7)	(122)	(79)	776	34
Federal Taxable Income	156,881	128,697	(191)	22,643	7,611	(3,807)	(5,556)	(90)	(1,521)	(978)	9,654	417
Federal Income Tax Increase	30,490	25,013	(37)	4,401	1,479	(740)	(1,080)	(17)	(296)	(190)	1,876	81
Revenue Requirement Calculation												
Required Income	171,513	126,631	173	10,998	19,334	5,660	2,480	5	428	990	4,370	445
Add: Expenses	389,763	283,635	403	24,059	43,774	13,208	9,190	22	1,954	2,226	10,261	1,033
Add: Incremental Uncollectibles	1,591	1,163	2	99	179	53	33	0	7	9	41	4
Add: Incremental PUC Expenses	406	297	0	25	46	14	8	0	2	2	11	1
Add: Taxes												
Current Taxes	(2,131)											
Proforma Tax Increase	43,099	30,247	41	2,627	4,618	1,352	592	1	102	236	1,044	106
Increase in GRT	\$ 9,992	\$ 7,308	\$ 10	\$ 625	\$ 1,124	\$ 335	\$ 203	\$ 0	\$ 41	\$ 57	\$ 260	\$ 26
Revenue Requirement	614,232	449,282	629	38,434	69,073	20,623	12,508	28	2,533	3,520	15,987	1,615

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Revenue Requirement												
Subtransmission												
- Demand	41,426	17,894	54	594	9,099	4,185	6,976	0	1,936	101	108	478
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	65,146	34,154	103	1,132	17,337	7,438	3,159	1	381	193	204	1,045
- Customer	11,562	266	1	13	6,520	3,845	878	0	3	4	5	28
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	38,404	22,481	68	744	11,160	3,474	191	1	20	127	134	6
- Customer	353,087	300,710	310	28,901	18,839	1,092	575	4	130	2,034	456	38
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	104,607	73,777	94	7,050	6,120	590	729	22	62	1,062	15,079	21
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	144,976	74,529	225	2,470	37,595	15,096	10,326	2	2,337	421	447	1,529
- Customer	469,255	374,753	404	35,964	31,479	5,527	2,182	26	196	3,099	15,540	86
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement	614,232	449,282	629	38,434	69,073	20,623	12,508	28	2,533	3,520	15,987	1,615

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Allocation Summary	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Rate Base												
Subtransmission												
- Demand	107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	226,077	119,051	362	3,819	63,189	27,086	7,363	-	-	598	593	4,015
- Customer	38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-
- Customer	1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	518,200	271,033	824	8,691	142,633	55,281	26,552	-	5,172	1,362	1,349	5,302
- Customer	1,575,973	1,275,136	1,283	125,597	93,431	13,832	3,728	58	51	10,721	52,011	126
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base	2,094,173	1,546,170	2,107	134,288	236,064	69,113	30,279	58	5,223	12,083	53,360	5,428

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Allocation Summary	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	40,901	21,400	64	723	10,565	4,532	2,352	1	381	129	141	614
- Customer	7,414	266	1	13	4,124	2,427	554	0	3	4	5	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	18,628	11,042	33	378	5,227	1,641	134	1	20	69	77	6
- Customer	210,827	178,642	190	16,974	11,734	958	573	4	130	1,238	346	38
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	17
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	89,361	45,492	136	1,540	22,308	9,165	7,417	2	1,763	275	302	960
- Customer	300,402	238,143	266	22,519	21,465	4,042	1,773	20	191	1,951	9,959	73
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes	389,763	283,635	403	24,059	43,774	13,208	9,190	22	1,954	2,226	10,261	1,033

[illegible]

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		18,055												
- Demand		3,606	1,842	6	59	966	360	264	-	68	9	9	24	
- Customer		14,448	11,971	12	1,171	913	141	29	-	-	78	133	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,055	13,813	17	1,230	1,879	501	293	-	68	87	142	25	
(361) Structures and Improvements		24,361												
- Demand		24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	
(362) Station Equipment		444,759												
- Demand		444,759	235,155	715	7,543	124,396	51,280	15,618	-	1,005	1,182	1,171	6,695	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		444,759	235,155	715	7,543	124,396	51,280	15,618	-	1,005	1,182	1,171	6,695	
(364) Poles, Towers & Fixtures		590,222												
- Demand		186,483	92,881	282	2,978	48,844	18,891	16,034	-	4,151	467	462	1,491	
- Customer		403,740	324,519	316	31,735	24,065	3,417	688	-	-	2,115	16,862	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		590,222	417,400	599	34,713	72,910	22,309	16,723	-	4,151	2,582	17,324	1,512	
(365) Overhead Conductors & Devices		1,044,528												
- Demand		111,650	49,577	151	1,590	26,320	11,572	16,267	-	4,415	249	247	1,262	
- Customer		932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,044,528	816,714	898	76,609	93,422	25,685	19,245	-	4,415	5,248	937	1,354	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		<u>24,780</u>												
- Demand		24,780	13,922	42	446	7,269	2,510	308	-	1	70	69	141	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,780	13,922	42	446	7,269	2,510	308	-	1	70	69	141	
(367) Underground Conductors & Device		<u>270,239</u>												
- Demand		70,205	37,820	115	1,212	19,757	6,914	2,966	-	700	190	188	344	
- Customer		200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		270,239	206,809	280	17,738	31,373	8,153	3,203	-	700	1,291	340	351	
(368) Line Transformers		<u>523,236</u>												
- Demand		96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	
- Customer		426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-	
(369) Services		<u>149,237</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
(370) Meters		<u>216,452</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
(371) Customer Premises		<u>10,039</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
(372) Leased Property Cust. Prem.		<u>298</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		298	-	-	-	-	-	-	-	-	298	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		298	-	-	-	-	-	-	-	-	298	-	-	
(373) Streetlight		<u>54,120</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
Total Distribution Plant		<u>3,404,283</u>												
- Demand		996,657	514,517	1,565	16,500	271,089	106,824	58,311	-	11,971	2,586	2,562	10,733	
- Customer		2,407,626	1,932,592	2,008	191,600	157,216	22,188	7,374	113	98	21,849	72,400	188	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,404,283	2,447,110	3,573	208,100	428,305	129,012	65,685	113	12,069	24,435	74,962	10,920	
General Plant														
(389) Land		<u>2,356</u>												
- Demand		690	356	1	11	188	74	40	-	8	2	2	7	
- Customer		1,666	1,337	1	133	109	15	5	0	0	15	50	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,356	1,694	2	144	296	89	45	0	8	17	52	8	
(390) Structures		<u>141,308</u>												
- Demand		41,370	21,357	65	685	11,253	4,434	2,420	-	497	107	106	446	
- Customer		99,938	80,220	83	7,953	6,526	921	306	5	4	907	3,005	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		141,308	101,577	148	8,638	17,778	5,355	2,727	5	501	1,014	3,112	453	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		19,229												
- Demand		5,629	2,906	9	93	1,531	603	329	-	68	15	14	61	
- Customer		13,599	10,916	11	1,082	888	125	42	1	1	123	409	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,229	13,822	20	1,175	2,419	729	371	1	68	138	423	62	
(392) Transportation		11,946												
- Demand		3,498	1,806	5	58	951	375	205	-	42	9	9	38	
- Customer		8,449	6,782	7	672	552	78	26	0	0	77	254	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,946	8,588	13	730	1,503	453	231	0	42	86	263	38	
(393) Stores Equipment		219												
- Demand		64	33	0	1	17	7	4	-	1	0	0	1	
- Customer		155	125	0	12	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		219	158	0	13	28	8	4	0	1	2	5	1	
(394) Tools & Garage Equip.		20,381												
- Demand		5,967	3,080	9	99	1,623	640	349	-	72	15	15	64	
- Customer		14,414	11,570	12	1,147	941	133	44	1	1	131	433	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,381	14,651	21	1,246	2,564	772	393	1	72	146	449	65	
(395) Laboratory		384												
- Demand		112	58	0	2	31	12	7	-	1	0	0	1	
- Customer		272	218	0	22	18	3	1	0	0	2	8	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		384	276	0	23	48	15	7	0	1	3	8	1	
(396) Power Equipment		265												
- Demand		78	40	0	1	21	8	5	-	1	0	0	1	
- Customer		188	151	0	15	12	2	1	0	0	2	6	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		265	191	0	16	33	10	5	0	1	2	6	1	
(397) Communication Equipment		38,982												
- Demand		11,413	5,892	18	189	3,104	1,223	668	-	137	30	29	123	
- Customer		27,570	22,130	23	2,194	1,800	254	84	1	1	250	829	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38,982	28,022	41	2,383	4,905	1,477	752	1	138	280	858	125	
(398) Misc. Equipment		11												
- Demand		3	2	0	0	1	0	0	-	0	0	0	0	
- Customer		8	6	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11	8	0	1	1	0	0	0	0	0	0	0	
Total General Plant		235,083												
- Demand		68,824	35,530	108	1,139	18,720	7,377	4,027	-	827	179	177	741	
- Customer		166,258	133,455	139	13,231	10,857	1,532	509	8	7	1,509	5,000	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		235,083	168,985	247	14,370	29,577	8,909	4,536	8	833	1,687	5,176	754	
Total Utility Plant		3,765,347												
- Demand		1,090,584	562,153	1,710	18,027	296,221	116,915	64,764	-	13,381	2,825	2,799	11,788	
- Customer		2,674,763	2,149,317	2,228	212,688	174,825	24,926	8,220	123	117	23,897	78,213	209	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,765,347	2,711,471	3,938	230,715	471,046	141,841	72,984	123	13,498	26,722	81,012	11,997	

[illegible]

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(108-360) Land		(20,448)												
- Demand		(4,084)	(2,086)	(6)	(67)	(1,094)	(407)	(299)	-	(77)	(10)	(10)	(27)	
- Customer		(16,363)	(13,558)	(13)	(1,326)	(1,034)	(160)	(33)	-	-	(88)	(150)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(20,448)	(15,644)	(20)	(1,393)	(2,128)	(567)	(331)	-	(77)	(99)	(161)	(28)	
(108-361) Structures		(12,114)												
- Demand		(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)	
(108-362) Station Equip		(203,062)												
- Demand		(203,062)	(106,161)	(323)	(3,405)	(56,177)	(23,280)	(8,665)	-	(966)	(534)	(529)	(3,022)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(203,062)	(106,161)	(323)	(3,405)	(56,177)	(23,280)	(8,665)	-	(966)	(534)	(529)	(3,022)	
(108-364) Poles		(176,865)												
- Demand		(71,601)	(33,873)	(103)	(1,086)	(17,881)	(7,300)	(8,169)	-	(2,187)	(170)	(169)	(664)	
- Customer		(105,264)	(84,609)	(82)	(8,274)	(6,274)	(891)	(180)	-	-	(551)	(4,396)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(176,865)	(118,482)	(185)	(9,360)	(24,155)	(8,191)	(8,348)	-	(2,187)	(722)	(4,565)	(669)	
(108-365) OH Conductors		(177,742)												
- Demand		(37,542)	(16,175)	(49)	(519)	(8,605)	(3,884)	(6,048)	-	(1,662)	(81)	(81)	(438)	
- Customer		(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(177,742)	(131,466)	(162)	(11,793)	(18,690)	(6,005)	(6,495)	-	(1,662)	(833)	(184)	(452)	
(108-366) UG Conduit		(9,389)												
- Demand		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
(108-367) UG Cond & Dev		(72,322)												
- Demand		(21,051)	(10,978)	(33)	(352)	(5,748)	(2,088)	(1,291)	-	(326)	(55)	(55)	(125)	
- Customer		(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(72,322)	(54,292)	(76)	(4,588)	(8,726)	(2,406)	(1,351)	-	(326)	(337)	(94)	(127)	
(108-368) Line Transformers		(193,182)												
- Demand		(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	
- Customer		(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		(64,968)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		(91,102)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise		(6,460)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	-
(108-372) Leased Property Cust. Prem.		(280)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(280)	-	-	-	-	-	-	-	-	(280)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-	-
(108-373) Street Lighting		(10,529)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	-
(108-389) Land & Land Rights		(147)												
- Demand		(43)	(22)	(0)	(1)	(12)	(5)	(3)	-	(1)	(0)	(0)	(0)	
- Customer		(104)	(83)	(0)	(8)	(7)	(1)	(0)	(0)	(0)	(1)	(3)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(147)	(105)	(0)	(9)	(18)	(6)	(3)	(0)	(1)	(1)	(3)	(0)	
(108-390) Struct & Impmnts -		(43,924)												
- Demand		(12,859)	(6,639)	(20)	(213)	(3,498)	(1,378)	(752)	-	(154)	(33)	(33)	(138)	
- Customer		(31,065)	(24,935)	(26)	(2,472)	(2,028)	(286)	(95)	(1)	(1)	(282)	(934)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(43,924)	(31,574)	(46)	(2,685)	(5,526)	(1,665)	(848)	(1)	(156)	(315)	(967)	(141)	
(108-391) Office Furn & Equip		(13,510)												
- Demand		(3,955)	(2,042)	(6)	(65)	(1,076)	(424)	(231)	-	(48)	(10)	(10)	(43)	
- Customer		(9,555)	(7,669)	(8)	(760)	(624)	(88)	(29)	(0)	(0)	(87)	(287)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(13,510)	(9,711)	(14)	(826)	(1,700)	(512)	(261)	(0)	(48)	(97)	(297)	(43)	
(108-392) Transportation Equip		(7,203)												
- Demand		(2,109)	(1,089)	(3)	(35)	(574)	(226)	(123)	-	(25)	(5)	(5)	(23)	
- Customer		(5,094)	(4,089)	(4)	(405)	(333)	(47)	(16)	(0)	(0)	(46)	(153)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(7,203)	(5,178)	(8)	(440)	(906)	(273)	(139)	(0)	(26)	(52)	(159)	(23)	
(108-393) Stores Equip		(182)												
- Demand		(53)	(28)	(0)	(1)	(15)	(6)	(3)	-	(1)	(0)	(0)	(1)	
- Customer		(129)	(103)	(0)	(10)	(8)	(1)	(0)	(0)	(0)	(1)	(4)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(182)	(131)	(0)	(11)	(23)	(7)	(4)	(0)	(1)	(1)	(4)	(1)	
(108-394) Tools, Shop & Garage Equip		(10,227)												
- Demand		(2,994)	(1,546)	(5)	(50)	(814)	(321)	(175)	-	(36)	(8)	(8)	(32)	
- Customer		(7,233)	(5,806)	(6)	(576)	(472)	(67)	(22)	(0)	(0)	(66)	(218)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(10,227)	(7,352)	(11)	(625)	(1,287)	(388)	(197)	(0)	(36)	(73)	(225)	(33)	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip														
- Demand		(331)												
- Customer		(97)	(50)	(0)	(2)	(26)	(10)	(6)	-	(1)	(0)	(0)	(1)	
- Commodity		(234)	(188)	(0)	(19)	(15)	(2)	(1)	(0)	(0)	(2)	(7)	(0)	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-396) Power Operated Equip														
- Demand		(233)												
- Customer		(68)	(35)	(0)	(1)	(19)	(7)	(4)	-	(1)	(0)	(0)	(1)	
- Commodity		(165)	(132)	(0)	(13)	(11)	(2)	(1)	(0)	(0)	(1)	(5)	(0)	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-397) Communication Equip														
- Demand		(20,176)												
- Customer		(5,907)	(3,049)	(9)	(98)	(1,607)	(633)	(346)	-	(71)	(15)	(15)	(64)	
- Commodity		(14,269)	(11,454)	(12)	(1,136)	(932)	(131)	(44)	(1)	(1)	(129)	(429)	(1)	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-398) MISC Equip														
- Demand		(383)												
- Customer		(112)	(58)	(0)	(2)	(30)	(12)	(7)	-	(1)	(0)	(0)	(1)	
- Commodity		(271)	(217)	(0)	(22)	(18)	(2)	(1)	(0)	(0)	(2)	(8)	(0)	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation														
- Demand		(1,260,463)												
- Customer		(461,429)	(233,840)	(711)	(7,499)	(123,409)	(49,741)	(31,720)	-	(6,877)	(1,175)	(1,164)	(5,292)	
- Commodity		(799,034)	(644,031)	(684)	(63,905)	(52,180)	(6,519)	(2,668)	(53)	(54)	(10,740)	(18,138)	(62)	
Total Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies														
- Demand		20,863												
- Customer		6,108	3,153	10	101	1,661	655	357	-	73	16	16	66	
- Commodity		14,755	11,844	12	1,174	963	136	45	1	1	134	444	1	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Cash Working Capital														
- Demand		56,986												
- Customer		16,683	8,613	26	276	4,538	1,788	976	-	200	43	43	180	
- Commodity		40,302	32,350	34	3,207	2,632	371	123	2	2	366	1,212	3	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Storm Damage														
- Demand		50,696												
- Customer		14,842	7,662	23	246	4,037	1,591	868	-	178	39	38	160	
- Commodity		35,854	28,780	30	2,853	2,341	330	110	2	1	325	1,078	3	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,696	36,442	53	3,099	6,378	1,921	978	2	180	364	1,116	163	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		(31,164)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	-
Customer Advances		(557)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	-
ADIT		(503,505)												
- Demand		(147,409)	(76,099)	(231)	(2,440)	(40,095)	(15,800)	(8,624)	-	(1,771)	(382)	(379)	(1,587)	-
- Customer		(356,096)	(285,837)	(297)	(28,338)	(23,253)	(3,282)	(1,091)	(17)	(14)	(3,232)	(10,708)	(28)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(503,505)	(361,936)	(528)	(30,779)	(63,348)	(19,081)	(9,715)	(17)	(1,785)	(3,614)	(11,087)	(1,615)	-
Capitalized Pension and OPEB		(4,030)												
- Demand		(1,180)	(609)	(2)	(20)	(321)	(126)	(69)	-	(14)	(3)	(3)	(13)	-
- Customer		(2,850)	(2,288)	(2)	(227)	(186)	(26)	(9)	(0)	(0)	(26)	(86)	(0)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(4,030)	(2,897)	(4)	(246)	(507)	(153)	(78)	(0)	(14)	(29)	(89)	(13)	-
Total Other Rate Base Items		(410,711)												
- Demand		(110,955)	(57,280)	(174)	(1,837)	(30,180)	(11,892)	(6,492)	-	(1,333)	(288)	(285)	(1,195)	-
- Customer		(299,756)	(230,149)	(262)	(23,185)	(29,214)	(4,575)	(1,824)	(13)	(11)	(2,437)	(8,065)	(21)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(410,711)	(287,429)	(436)	(25,022)	(59,394)	(16,467)	(8,316)	(13)	(1,344)	(2,725)	(8,350)	(1,216)	-
Total Rate Base		2,094,173												
- Demand		518,200	271,033	824	8,691	142,633	55,281	26,552	-	5,172	1,362	1,349	5,302	-
- Customer		1,575,973	1,275,136	1,283	125,597	93,431	13,832	3,728	58	51	10,721	52,011	126	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2,094,173	1,546,170	2,107	134,288	236,064	69,113	30,279	58	5,223	12,083	53,360	5,428	-

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(561) Load Dispatch		80												
- Demand		80	34	0	1	18	8	14	-	4	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(563) Overhead Line Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(565) Transmission of Electricity by Others		289												
- Demand		289	121	0	4	65	30	50	-	14	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												
- Demand		246	103	0	3	55	25	43	-	12	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		614	258	1	8	138	63	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												
- Demand		615	259	1	8	138	64	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												
- Demand		54	23	0	1	12	6	9	-	3	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												
- Demand		454	191	1	6	102	47	79	-	22	1	1	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		454	191	1	6	102	47	79	-	22	1	1	5	

West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Combined		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<u>(571) Maintenance of Overhead Lines</u>		<u>4,241</u>												
- Demand		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
<u>(572) Maintenance of miscellaneous distribution plant</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<u>Total Trans. Maintenance Expenses</u>		<u>5,364</u>												
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
<u>Total Transmission Expenses</u>		<u>5,978</u>												
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	

West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Combined		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,690												
- Demand		749	400	1	13	211	84	25	-	2	2	2	10	
- Customer		940	763	1	79	77	9	7	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,690	1,163	2	92	288	93	32	0	2	5	2	10	
(581) Load Dispatching		512												
- Demand		512	273	1	9	145	59	14	-	-	1	1	8	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		512	273	1	9	145	59	14	-	-	1	1	8	
(582) Station Expenses		1,276												
- Demand		1,276	681	2	22	360	148	36	-	-	3	3	19	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,276	681	2	22	360	148	36	-	-	3	3	19	
(583) Overhead line expenses		355												
- Demand		38	17	0	1	9	4	6	-	2	0	0	0	
- Customer		317	261	0	26	23	5	1	-	-	2	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		355	278	0	26	32	9	7	-	2	2	0	0	
(584) Underground line expenses		1,953												
- Demand		507	273	1	9	143	50	21	-	5	1	1	2	
- Customer		1,445	1,221	1	119	84	9	2	-	-	8	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,953	1,494	2	128	227	59	23	-	5	9	2	3	
(586) Meter expenses		1,165												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,165	894	2	101	133	15	19	1	1	-	-	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		11,327												
- Demand		3,316	1,712	5	55	902	355	194	-	40	9	9	36	
- Customer		8,011	6,430	7	638	523	74	25	0	0	73	241	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,327	8,142	12	692	1,425	429	219	0	40	81	249	36	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		<u>18,279</u>												
- Demand		6,399	3,357	10	108	1,770	700	296	-	48	17	17	75	
- Customer		11,880	9,570	11	963	840	111	53	1	1	85	243	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		<u>18,279</u>	<u>12,927</u>	<u>21</u>	<u>1,071</u>	<u>2,610</u>	<u>812</u>	<u>349</u>	<u>1</u>	<u>50</u>	<u>102</u>	<u>259</u>	<u>77</u>	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		<u>485</u>												
- Demand		87	42	0	1	22	9	8	-	2	0	0	1	
- Customer		399	325	0	32	29	6	1	0	0	2	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		<u>485</u>	<u>367</u>	<u>0</u>	<u>33</u>	<u>51</u>	<u>15</u>	<u>9</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>3</u>	<u>1</u>	
(591) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		<u>8,716</u>												
- Demand		8,716	4,655	14	149	2,462	1,010	247	-	-	23	23	133	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		<u>8,716</u>	<u>4,655</u>	<u>14</u>	<u>149</u>	<u>2,462</u>	<u>1,010</u>	<u>247</u>	<u>-</u>	<u>-</u>	<u>23</u>	<u>23</u>	<u>133</u>	
(593) Maintenance of Overhead Lines		<u>93,657</u>												
- Demand		10,011	4,445	14	143	2,360	1,038	1,459	-	396	22	22	113	
- Customer		83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		<u>93,657</u>	<u>73,230</u>	<u>81</u>	<u>6,869</u>	<u>8,377</u>	<u>2,303</u>	<u>1,726</u>	<u>-</u>	<u>396</u>	<u>471</u>	<u>84</u>	<u>121</u>	
(594) Maintenance of underground lines		<u>1,011</u>												
- Demand		263	141	0	5	74	26	11	-	3	1	1	1	
- Customer		748	632	1	62	43	5	1	-	-	4	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		<u>1,011</u>	<u>774</u>	<u>1</u>	<u>66</u>	<u>117</u>	<u>30</u>	<u>12</u>	<u>-</u>	<u>3</u>	<u>5</u>	<u>1</u>	<u>1</u>	
(595) Maintenance of line transformers		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems		<u>656</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		656	-	-	-	-	-	-	-	-	-	656	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		<u>656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>656</u>	<u>-</u>	

West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Combined			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(597) Maintenance of meters														
		<u>2,492</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	-	1
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	-	1
(598) Maintenance of miscellaneous distribution plant														
		<u>1,388</u>												
- Demand		406	210	1	7	111	44	24	-	5	1	1	4	
- Customer		982	788	1	78	64	9	3	0	0	9	30	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,388	998	1	85	175	53	27	0	5	10	31	4	
Total Dist. Maintenance Expenses														
		<u>108,405</u>												
- Demand		19,483	9,494	29	304	5,029	2,127	1,748	-	405	48	47	252	
- Customer		88,922	72,442	72	7,115	6,438	1,317	312	1	1	463	751	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		108,405	81,936	101	7,420	11,467	3,443	2,060	1	406	511	798	262	
Total Distribution Expenses														
		<u>132,662</u>												
- Demand		31,859	15,363	47	493	8,137	3,445	3,082	-	741	77	76	399	
- Customer		100,802	82,012	83	8,079	7,279	1,428	364	3	2	549	994	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		132,662	97,374	129	8,571	15,416	4,873	3,446	3	743	626	1,070	410	
Customer Accounts														
(901) Supervision														
		<u>34</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		34	30	0	3	2	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		34	30	0	3	2	0	0	0	0	0	0	0	0
(902) Meter Reading Expenses														
		<u>1,021</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	
(903) Collections & Records														
		<u>10,792</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
(904) Uncollectables														
		<u>5,265</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		5,265	4,842	3	47	192	78	57	0	13	14	19	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		5,265	4,842	3	47	192	78	57	0	13	14	19	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<u>(905) Misc. Customer Accounts</u>		<u>461</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		461	395	0	39	23	1	0	0	0	3	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		461	395	0	39	23	1	0	0	0	3	0	0	0
<u>Total Customer Accounts and Services</u>		<u>17,574</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		17,574	15,626	12	945	728	90	60	0	13	73	28	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		17,574	15,626	12	945	728	90	60	0	13	73	28	0	0
Customer Information														
<u>(907) Supervision</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>(908) Customer Information</u>		<u>4,186</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		4,186	3,320	5	509	304	7	2	0	0	33	5	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		4,186	3,320	5	509	304	7	2	0	0	33	5	0	0
<u>(909) Advertising</u>		<u>41</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		41	35	0	3	2	0	0	-	-	0	0	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		41	35	0	3	2	0	0	-	-	0	0	-	-
<u>(910) Misc. Expense</u>		<u>5,441</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		5,441	4,700	4	436	260	6	1	0	0	29	4	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		5,441	4,700	4	436	260	6	1	0	0	29	4	0	0
<u>Total Customer Information</u>		<u>9,668</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		9,668	8,056	10	949	567	14	3	0	0	62	9	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		9,668	8,056	10	949	567	14	3	0	0	62	9	0	0
Sales														
<u>(911) Sales Supervision</u>		<u>79</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		79	68	0	7	4	0	0	0	0	0	0	0	0
<u>(913) Advertising Expense</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Total Sales</u>		<u>79</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		79	68	0	7	4	0	0	0	0	0	0	0	0

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		2,185												
- Demand		522	267	1	9	141	58	31	-	6	1	1	7	
- Customer		1,663	1,358	1	132	113	19	6	0	0	9	25	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,185	1,624	2	141	254	77	37	0	6	10	27	7	
(921) Office Supplies		4,517												
- Demand		1,078	551	2	18	291	120	65	-	12	3	3	14	
- Customer		3,438	2,806	3	273	234	39	12	0	0	19	53	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,517	3,357	5	291	525	159	77	0	12	21	55	15	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		33,544												
- Demand		8,009	4,091	12	131	2,163	891	483	-	90	21	20	107	
- Customer		25,535	20,842	21	2,027	1,738	288	86	1	1	138	390	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,544	24,933	34	2,158	3,901	1,179	569	1	91	158	411	109	
(924) Property Insurance		225												
- Demand		66	34	0	1	18	7	4	-	1	0	0	1	
- Customer		159	128	0	13	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		225	162	0	14	28	9	4	0	1	2	5	1	
(925) Injury and Damages		3,233												
- Demand		897	458	1	15	242	100	54	-	10	2	2	12	
- Customer		2,336	1,880	2	186	170	32	10	0	0	13	43	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,233	2,338	3	201	413	131	64	0	10	15	46	12	
(926) Pension and Benefits		1,002												
- Demand		239	122	0	4	65	27	14	-	3	1	1	3	
- Customer		762	622	1	61	52	9	3	0	0	4	12	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,002	745	1	64	116	35	17	0	3	5	12	3	
(928) Regulatory Commission Expense		3,456												
- Demand		1,012	522	2	17	275	108	59	-	12	3	3	11	
- Customer		2,444	1,962	2	195	160	23	7	0	0	22	74	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,456	2,484	4	211	435	131	67	0	12	25	76	11	
(930.1) General Advertising		26												
- Demand		6	3	0	0	2	1	0	-	0	0	0	0	
- Customer		20	16	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26	19	0	2	3	1	0	0	0	0	0	0	
(903.2) Misc. Expense		571												
- Demand		136	70	0	2	37	15	8	-	2	0	0	2	
- Customer		435	355	0	35	30	5	1	0	0	2	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		571	424	1	37	66	20	10	0	2	3	7	2	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		<u>1,279</u>												
- Demand		305	156	0	5	82	34	18	-	3	1	1	4	
- Customer		974	795	1	77	66	11	3	0	0	5	15	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,279	951	1	82	149	45	22	0	3	6	16	4	
(935) Maint. Of General Plant		<u>2,455</u>												
- Demand		719	371	1	12	196	77	42	-	9	2	2	8	
- Customer		1,736	1,394	1	138	113	16	5	0	0	16	52	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,455	1,765	3	150	309	93	47	0	9	18	54	8	
(9XX) Open		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		<u>52,492</u>												
- Demand		12,990	6,645	20	213	3,512	1,438	780	-	147	33	33	169	
- Customer		39,503	32,156	33	3,137	2,688	442	134	2	1	229	676	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		52,492	38,801	53	3,350	6,200	1,880	914	2	148	263	709	172	
Total O&M Expenses		<u>212,475</u>												
- Demand		44,849	22,008	67	706	11,649	4,882	3,862	-	888	111	110	568	
- Customer		167,626	137,918	137	13,116	11,265	1,975	561	5	17	914	1,706	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		212,475	159,925	204	13,821	22,914	6,857	4,423	5	905	1,024	1,815	582	

West Penn Rate District		Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Allocation to Customer Classes Combined	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL						
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		7,986											
- Demand		1,695	844	3	27	447	187	130	-	28	4	4	22
- Customer		6,290	5,139	5	491	461	101	25	0	0	33	34	1
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		7,986	5,983	8	518	908	288	155	0	29	38	38	23
(403-350) Transm Land		484											
- Demand		484	204	1	7	108	50	84	-	23	1	1	6
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		484	204	1	7	108	50	84	-	23	1	1	6
(403-352) Transm Structures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-
(403-353) Transm Station Equipment		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-
(403-354) Transm Towers & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-
(403-355) Transm Poles & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-
(403-356) Transm OH Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-
(403-357) Transm UG Conduit		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-
(403-358) Transm UG Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-
(403-359) Transm Roads		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		187												
- Demand		37	19	0	1	10	4	3	-	1	0	0	0	
- Customer		149	124	0	12	9	1	0	-	-	1	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		187	143	0	13	19	5	3	-	1	1	1	0	
(403-361) Structures		321												
- Demand		321	135	0	4	72	33	56	-	15	1	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		321	135	0	4	72	33	56	-	15	1	1	4	
(403-362) Station Equip		7,296												
- Demand		7,296	3,066	9	98	1,634	754	1,266	-	351	15	15	87	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,296	3,066	9	98	1,634	754	1,266	-	351	15	15	87	
(403-364) Poles		9,636												
- Demand		3,044	1,516	5	49	797	308	262	-	68	8	8	24	
- Customer		6,591	5,298	5	518	393	56	11	-	-	35	275	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,636	6,814	10	567	1,190	364	273	-	68	42	283	25	
(403-365) OH Conductors		21,580												
- Demand		2,307	1,024	3	33	544	239	336	-	91	5	5	26	
- Customer		19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		21,580	16,874	19	1,583	1,930	531	398	-	91	108	19	28	
(403-366) UG Conduit		428												
- Demand		428	241	1	8	126	43	5	-	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		428	241	1	8	126	43	5	-	0	1	1	2	
(403-367) UG Conductors		5,436												
- Demand		1,412	761	2	24	397	139	60	-	14	4	4	7	
- Customer		4,024	3,400	3	332	234	25	5	-	-	22	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,436	4,160	6	357	631	164	64	-	14	26	7	7	
(403-368) Line Transformers		12,329												
- Demand		2,282	1,320	4	42	685	211	6	-	-	7	7	-	
- Customer		10,047	8,620	8	843	502	9	0	-	-	56	8	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services		2,605												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,605	2,235	2	219	130	2	0	-	-	15	2	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		16,083												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	-	5
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	-	5
(403-371) Install on Cust Premise		208												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		208	-	-	-	-	-	-	-	-	208	-	-	-
(403-372) Leased Property Cust. Prem.		2												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2	-	-	-	-	-	-	-	-	2	-	-	-
(403-373) Streetlight		3,485												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-	-
(403-389) Land		4												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	0
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		4	3	0	0	0	0	0	0	0	0	0	0	0
(403-390) Structures		6,083												
- Demand		1,781	919	3	29	484	191	104	-	21	5	5	19	-
- Customer		4,302	3,453	4	342	281	40	13	0	0	39	129	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		6,083	4,373	6	372	765	231	117	0	22	44	134	20	-
(403-391) Office Equipment		2,772												
- Demand		812	419	1	13	221	87	47	-	10	2	2	9	-
- Customer		1,961	1,574	2	156	128	18	6	0	0	18	59	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2,772	1,993	3	169	349	105	53	0	10	20	61	9	-
(403-392) Transportation		1,048												
- Demand		307	158	0	5	83	33	18	-	4	1	1	3	-
- Customer		741	595	1	59	48	7	2	0	0	7	22	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,048	754	1	64	132	40	20	0	4	8	23	3	-
(403-393) Stores Equip		9												
- Demand		3	1	0	0	1	0	0	-	0	0	0	0	-
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		9	6	0	1	1	0	0	0	0	0	0	0	-
(403-394) Tools, Shop & Garage Equip		1,317												
- Demand		385	199	1	6	105	41	23	-	5	1	1	4	-
- Customer		931	748	1	74	61	9	3	0	0	8	28	0	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,317	947	1	80	166	50	25	0	5	9	29	4	-

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<u>(403-395) Laboratory Equip</u>		<u>12</u>												
- Demand		4	2	0	0	1	0	0	-	0	0	0	0	
- Customer		9	7	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12	9	0	1	2	0	0	0	0	0	0	0	
<u>(403-396) Power Equipment</u>		<u>4</u>												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	1	0	0	0	0	0	0	0	
<u>(403-397) Communication Equip</u>		<u>3,098</u>												
- Demand		907	468	1	15	247	97	53	-	11	2	2	10	
- Customer		2,191	1,759	2	174	143	20	7	0	0	20	66	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,098	2,227	3	189	390	117	60	0	11	22	68	10	
<u>(403-398) Misc. Equip</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<u>Amortization and Depletion of Utility Plant</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<u>IS Adj - Cost of Removal/Salvage</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<u>IS Adj - Average Net Salvage</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<u>IS Adj - Depreciation Expense</u>		<u>17,422</u>												
- Demand		5,100	2,633	8	84	1,387	547	298	-	61	13	13	55	
- Customer		12,321	9,890	10	981	805	114	38	1	1	112	371	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,422	12,523	18	1,065	2,192	660	336	1	62	125	384	56	
<u>Total Depreciation Expense</u>		<u>119,836</u>												
- Demand		28,609	13,931	42	447	7,349	2,966	2,752	-	703	70	69	279	
- Customer		91,227	71,040	80	7,154	6,424	897	427	10	9	679	4,498	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		119,836	84,972	122	7,601	13,773	3,863	3,179	10	712	749	4,567	289	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		14,241												
- Demand		4,169	2,152	7	69	1,134	447	244	-	50	11	11	45	
- Customer		10,072	8,085	8	802	658	93	31	0	0	91	303	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,241	10,237	15	871	1,792	540	275	0	50	102	314	46	
Extraordinary Storm Reserve Amort		7,799												
- Demand		2,283	1,179	4	38	621	245	134	-	27	6	6	25	
- Customer		5,515	4,427	5	439	360	51	17	0	0	50	166	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,799	5,606	8	477	981	296	150	0	28	56	172	25	
COVID-19 Reg Asset Amort		3,308												
- Demand		969	500	2	16	263	104	57	-	12	3	2	10	
- Customer		2,340	1,878	2	186	153	22	7	0	0	21	70	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,308	2,378	3	202	416	125	64	0	12	24	73	11	
Streetlight Reg Asset Amort		2,907												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		148,092												
- Demand		36,031	17,762	54	570	9,368	3,761	3,186	-	792	89	88	359	
- Customer		112,061	85,430	95	8,581	7,594	1,062	482	10	9	842	7,944	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		148,092	103,193	149	9,150	16,962	4,823	3,668	10	802	931	8,033	370	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		25,261												
- Demand		7,396	5,170	14	247	1,000	404	298	2	68	72	101	20	
- Customer		17,865	12,488	33	596	2,415	976	721	5	164	174	245	47	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25,261	17,658	46	843	3,415	1,380	1,019	7	232	247	346	67	
Payroll Taxes														
Gross Payroll Taxes		2,022												
- Demand		526	264	1	8	140	58	38	-	8	1	1	7	
- Customer		1,496	1,221	1	119	102	17	5	0	0	8	23	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,022	1,484	2	127	241	75	43	0	8	9	24	7	
PURTA Taxes														
Gross PURTA Taxes		1,720												
- Demand		504	260	1	8	137	54	29	-	6	1	1	5	
- Customer		1,217	977	1	97	79	11	4	0	0	11	37	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,720	1,237	2	105	216	65	33	0	6	12	38	6	
Real Estate Taxes														
Gross Real Estate Taxes		186												
- Demand		54	28	0	1	15	6	3	-	1	0	0	1	
- Customer		132	106	0	10	9	1	0	0	0	1	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		186	134	0	11	23	7	4	0	1	1	4	1	
Sales & Use Taxes														
Gross Sales & Use Taxes		7												
- Demand		2	1	0	0	1	0	0	-	0	0	0	0	
- Customer		5	4	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7	5	0	0	1	0	0	0	0	0	0	0	
Misc. Taxes														
Gross Misc. Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes														
Gross IS Adj, Payroll Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes														
Gross Other Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income														
Total Taxes Other than Income		29,196												
- Demand		8,481	5,722	15	265	1,292	522	369	2	83	75	104	33	
- Customer		20,714	14,795	35	823	2,606	1,006	730	5	164	195	308	48	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		29,196	20,518	50	1,087	3,897	1,528	1,099	7	247	270	412	80	
Total Operating Expenses														
Total Operating Expenses		389,763												
- Demand		89,361	45,492	136	1,540	22,308	9,165	7,417	2	1,763	275	302	960	
- Customer		300,402	238,143	266	22,519	21,465	4,042	1,773	20	191	1,951	9,959	73	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		389,763	283,635	403	24,059	43,774	13,208	9,190	22	1,954	2,226	10,261	1,033	

West Penn Rate District		Residential Service		General Volunteer		General Service		General Service		General Power		Primary		Primary		Outdoor		Street Lighting		Penn. State		Classification			
Allocation to Customer Classes		Allocation		Total		Small		Medium		Large		Power Sch. 44		Power Sch. 46		Lighting		Service		University		Factor			
Subtransmission		Factor		Company		RS		GSS		GSM		GSL		GP/TP		PP44		PP46		POL		STLT		PSU	
UTILITY PLANT																									
Intangible Plant																									
(301) Organization			11																					DISTPLT-SUB	
- Demand	DISTPLT-SUB-D	11	5	0	0	3	1	2	-	-	1	0	0	0										100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		11	5	0	0	3	1	2	-	-	1	0	0	0											
(302) Franchises and Consents			-																					DISTPLT-SUB	
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(303) Intangible Plant			12,124																					OpExp-SUB	
- Demand	OpExp-SUB-D	12,124	5,095	15	163	2,715	1,253	2,104	-	-	583	26	25	145										100%	
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		12,124	5,095	15	163	2,715	1,253	2,104	-	-	583	26	25	145											
Total Intangible Plant			12,136																						
- Demand		12,136	5,100	16	164	2,718	1,254	2,106	-	-	583	26	25	145											
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		12,136	5,100	16	164	2,718	1,254	2,106	-	-	583	26	25	145											
Distribution Plant																									
(350) Transmission Land			33,957																					DEM	
- Demand	NCP	33,957	14,269	43	458	7,604	3,508	5,893	-	-	1,632	72	71	406										100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		33,957	14,269	43	458	7,604	3,508	5,893	-	-	1,632	72	71	406											
(352) Transmission Structures			-																					DEM	
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(353) Trans. Station Equipment			-																					DEM	
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(354) Trans. Towers & Fixtures			-																					DEM	
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(355) Trans. Poles & Fixtures			-																					DEM	
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		1,419												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	1,419	596	2	19	318	147	246	-	68	3	3	17	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,419	596	2	19	318	147	246	-	68	3	3	17	
(361) Structures and Improvements		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		20,898												DEM
- Demand	NCP	20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	
(364) Poles, Towers & Fixtures		86,357												DEM
- Demand	NCP	86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	
(365) Overhead Conductors & Devices		91,843												DEM
- Demand	NCP	91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(366) Underground Conduit		11														DEM
- Demand	NCP	11	5	0	0	2	1	2	-	1	0	0	0	100%		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		11	5	0	0	2	1	2	-	1	0	0	0			
(367) Underground Conductors & Device		14,552														DEM
- Demand	NCP	14,552	6,115	19	196	3,259	1,504	2,525	-	700	31	30	174	100%		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		14,552	6,115	19	196	3,259	1,504	2,525	-	700	31	30	174			
(368) Line Transformers		-														DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(369) Services		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(370) Meters		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(371) Customer Premises		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(372) Leased Property Cust. Prem.		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(373) Streetlight		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total Distribution Plant		249,037														
- Demand		249,037	104,648	318	3,357	55,768	25,731	43,218	-	11,971	526	521	2,979			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		249,037	104,648	318	3,357	55,768	25,731	43,218	-	11,971	526	521	2,979			
General Plant																
(389) Land		172														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	172	72	0	2	39	18	30	-	8	0	0	2	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		172	72	0	2	39	18	30	-	8	0	0	2			
(390) Structures		10,337														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10,337	4,344	13	139	2,315	1,068	1,794	-	497	22	22	124	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		10,337	4,344	13	139	2,315	1,068	1,794	-	497	22	22	124			

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(391) Office Equipment		1,407														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,407	591	2	19	315	145	244	-	68	3	3	17	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,407	591	2	19	315	145	244	-	68	3	3	17			
(392) Transportation		874														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	874	367	1	12	196	90	152	-	42	2	2	10	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		874	367	1	12	196	90	152	-	42	2	2	10			
(393) Stores Equipment		16														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		16	7	0	0	4	2	3	-	1	0	0	0			
(394) Tools & Garage Equip.		1,491														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,491	627	2	20	334	154	259	-	72	3	3	18	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,491	627	2	20	334	154	259	-	72	3	3	18			
(395) Laboratory		28														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	28	12	0	0	6	3	5	-	1	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		28	12	0	0	6	3	5	-	1	0	0	0			
(396) Power Equipment		19														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	19	8	0	0	4	2	3	-	1	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		19	8	0	0	4	2	3	-	1	0	0	0			
(397) Communication Equipment		2,852														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2,852	1,198	4	38	639	295	495	-	137	6	6	34	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,852	1,198	4	38	639	295	495	-	137	6	6	34			
(398) Misc. Equipment		1														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	-	0	0	0	0			
Total General Plant		17,197														
- Demand		17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206			
Total Utility Plant		278,370														
- Demand		278,370	116,974	356	3,752	62,337	28,761	48,308	-	13,381	588	582	3,330			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		278,370	116,974	356	3,752	62,337	28,761	48,308	-	13,381	588	582	3,330			

[illegible]

West Penn Rate District				Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission		Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-359) Transm Roads			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land			(1,607)												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D DIST_364-368-SUB-C DIST_364-368-SUB-E	(1,607)	(675)	(2)	(22)	(360)	(166)	(279)	-		(77)	(3)	(3)	(19)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(1,607)	(675)	(2)	(22)	(360)	(166)	(279)	-	(77)	(3)	(3)	(19)	
(108-361) Structures			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip			(20,104)												DEM
- Demand	NCP	(20,104)	(8,448)	(26)	(271)	(4,502)	(2,077)	(3,489)	-		(966)	(42)	(42)	(241)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(20,104)	(8,448)	(26)	(271)	(4,502)	(2,077)	(3,489)	-	(966)	(42)	(42)	(241)	
(108-364) Poles			(45,496)												DEM
- Demand	NCP	(45,496)	(19,118)	(58)	(613)	(10,188)	(4,701)	(7,895)	-		(2,187)	(96)	(95)	(544)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(45,496)	(19,118)	(58)	(613)	(10,188)	(4,701)	(7,895)	-	(2,187)	(96)	(95)	(544)	
(108-365) OH Conductors			(34,565)												DEM
- Demand	NCP	(34,565)	(14,525)	(44)	(466)	(7,740)	(3,571)	(5,998)	-		(1,662)	(73)	(72)	(414)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(34,565)	(14,525)	(44)	(466)	(7,740)	(3,571)	(5,998)	-	(1,662)	(73)	(72)	(414)	
(108-366) UG Conduit			(1)												DEM
- Demand	NCP	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-		(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	
(108-367) UG Cond & Dev			(6,786)												DEM
- Demand	NCP	(6,786)	(2,852)	(9)	(91)	(1,520)	(701)	(1,178)	-		(326)	(14)	(14)	(81)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(6,786)	(2,852)	(9)	(91)	(1,520)	(701)	(1,178)	-	(326)	(14)	(14)	(81)	
(108-368) Line Transformers			-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(11)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(3,213)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	
(108-391) Office Furn & Equip		(988)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	
(108-392) Transportation Equip		(527)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	
(108-393) Stores Equip		(13)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(748)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(108-395) Laboratory Equip		(24)														
- Demand	DISTPLT-SUB-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)			
(108-396) Power Operated Equip		(17)														
- Demand	DISTPLT-SUB-D	(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)			
(108-397) Communication Equip		(1,476)														
- Demand	DISTPLT-SUB-D	(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)			
(108-398) MISC Equip		(28)														
- Demand	DISTPLT-SUB-D	(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)			
Total Accumulated Depreciation		(143,061)														
- Demand		(143,061)	(60,115)	(183)	(1,928)	(32,036)	(14,781)	(24,827)	-	(6,877)	(302)	(299)	(1,712)			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total Accumulated Depreciation		(143,061)	(60,115)	(183)	(1,928)	(32,036)	(14,781)	(24,827)	-	(6,877)	(302)	(299)	(1,712)			
OTHER RATE BASE ITEMS																
Other Rate Base Items																
Material & Supplies		1,526														
- Demand	DISTPLT-SUB-D	1,526	641	2	21	342	158	265	-	73	3	3	18	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,526	641	2	21	342	158	265	-	73	3	3	18			
Cash Working Capital		4,169														
- Demand	DISTPLT-SUB-D	4,169	1,752	5	56	934	431	723	-	200	9	9	50	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		4,169	1,752	5	56	934	431	723	-	200	9	9	50			
Deferred Storm Damage		3,709														
- Demand	DISTPLT-SUB-D	3,709	1,558	5	50	830	383	644	-	178	8	8	44	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		3,709	1,558	5	50	830	383	644	-	178	8	8	44			

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Customer Deposits		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(36,833)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)			100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)			
Capitalized Pension and OPEB		(295)														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)			100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)			
Total Other Rate Base Items		(27,725)														
- Demand		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)			
Total Rate Base		107,585														
- Demand		107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287			

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		80												DEM
- Demand	NCP	80	34	0	1	18	8	14	-	4	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		289												DEM
- Demand	NCP	289	121	0	4	65	30	50	-	14	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												DEM
- Demand	NCP	246	103	0	3	55	25	43	-	12	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		614	258	1	8	138	63	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												DEM
- Demand	NCP	615	259	1	8	138	64	107	-	30	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												DEM
- Demand	NCP	454	191	1	6	102	47	79	-	22	1	1	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	191	1	6	102	47	79	-	22	1	1	5	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(571) Maintenance of Overhead Lines		4,241												DEM
- Demand	NCP	4,241	1,782	5	57	950	438	736	-	204	9	9	51	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		5,364												
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
Total Transmission Expenses		5,978												
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	

West Penn Rate District																
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Subtransmission	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University			Classification
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU			Factor
Distribution Expenses																
Operations Expenses																
(580) Operation Supervision & Engineering		44														DistOpExp-SUB
- Demand	DistOpExp-SUB-D	44	18	0	1	10	5	8	-	2	0	0	1			100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		44	18	0	1	10	5	8	-	2	0	0	1			
(581) Load Dispatching		-														DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-			100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(582) Station Expenses		-														DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-			100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(583) Overhead line expenses		31														DEM
- Demand	NCP	31	13	0	0	7	3	5	-	2	0	0	0			100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		31	13	0	0	7	3	5	-	2	0	0	0			
(584) Underground line expenses		105														DEM
- Demand	NCP	105	44	0	1	24	11	18	-	5	0	0	1			100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		105	44	0	1	24	11	18	-	5	0	0	1			
(586) Meter expenses		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(588) Miscellaneous distribution expenses		829														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	829	348	1	11	186	86	144	-	40	2	2	10			100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		829	348	1	11	186	86	144	-	40	2	2	10			

West Penn Rate District			Residential Service	General Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(589) Rents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		1,009												
- Demand		1,009	424	1	14	226	104	175	-	48	2	2	12	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,009	424	1	14	226	104	175	-	48	2	2	12	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		38												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	38	16	0	1	8	4	7	-	2	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	16	0	1	8	4	7	-	2	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		8,235												DEM
- Demand	NCP	8,235	3,460	11	111	1,844	851	1,429	-	396	17	17	99	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,235	3,460	11	111	1,844	851	1,429	-	396	17	17	99	
(594) Maintenance of underground lines		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(905) Misc. Customer Accounts			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services			-											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information			-											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Sales			-											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense															
(920) Administrative and General Salaries			122												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D		122	51	0	2	27	13	21	-	6	0	0	1	100%
- Customer	NONAGLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			122	51	0	2	27	13	21	-	6	0	0	1	
(921) Office Supplies			251												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D		251	106	0	3	56	26	44	-	12	1	1	3	100%
- Customer	NONAGLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			251	106	0	3	56	26	44	-	12	1	1	3	
(922) Admin Expenses			-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services			1,868												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D		1,868	785	2	25	418	193	324	-	90	4	4	22	100%
- Customer	NONAGLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,868	785	2	25	418	193	324	-	90	4	4	22	
(924) Property Insurance			16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			16	7	0	0	4	2	3	-	1	0	0	0	
(925) Injury and Damages			209												DISTLAB-SUB
- Demand	DISTLAB-SUB-D		209	88	0	3	47	22	36	-	10	0	0	3	100%
- Customer	DISTLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			209	88	0	3	47	22	36	-	10	0	0	3	
(926) Pension and Benefits			56												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D		56	23	0	1	12	6	10	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			56	23	0	1	12	6	10	-	3	0	0	1	
(928) Regulatory Commission Expense			253												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		253	106	0	3	57	26	44	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			253	106	0	3	57	26	44	-	12	1	1	3	
(930.1) General Advertising			1												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D		1	1	0	0	0	0	0	-	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	1	0	0	0	0	0	-	0	0	0	0	
(903.2) Misc. Expense			32												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D		32	13	0	0	7	3	6	-	2	0	0	0	100%
- Customer	NONAGLAB-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			32	13	0	0	7	3	6	-	2	0	0	0	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(931) Misc. Rent		71														NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	71	30	0	1	16	7	12	-	3	0	0	1	100%		
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		71	30	0	1	16	7	12	-	3	0	0	1			
(935) Maint. Of General Plant		180														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	180	75	0	2	40	19	31	-	9	0	0	2	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		180	75	0	2	40	19	31	-	9	0	0	2			
(9XX) Open		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total A&G Expense		3,059														
- Demand		3,059	1,286	4	41	685	316	531	-	147	6	6	37			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		3,059	1,286	4	41	685	316	531	-	147	6	6	37			
Total O&M Expenses		18,475														
- Demand		18,475	7,763	24	249	4,137	1,909	3,206	-	888	39	39	221			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		18,475	7,763	24	249	4,137	1,909	3,206	-	888	39	39	221			

West Penn Rate District			Residential Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	
Allocation to Customer Classes		Allocation	Total		Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Subtransmission		Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible			584											OpExp-SUB
- Demand	OpExp-SUB-D		584	245	1	8	131	60	101	-	28	1	1	7
- Customer	OpExp-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	OpExp-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-
Total			584	245	1	8	131	60	101	-	28	1	1	7
(403-350) Transm Land			484											DEM
- Demand	NCP		484	204	1	7	108	50	84	-	23	1	1	6
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			484	204	1	7	108	50	84	-	23	1	1	6
(403-352) Transm Strcutres			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-
(403-353) Transm Station Equipment			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-
(403-354) Transm Towers & Fixtures			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-
(403-355) Transm Poles & Fixtures			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-
(403-356) Transm OH Conductors			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-
(403-357) Transm UG Conduit			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-
(403-358) Transm UG Conductors			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-
(403-359) Transm Roads			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-

[illegible]

West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land			0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			0	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures			445												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		445	187	1	6	100	46	77	-	21	1	1	5	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			445	187	1	6	100	46	77	-	21	1	1	5	
(403-391) Office Equipment			203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		203	85	0	3	45	21	35	-	10	0	0	2	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			203	85	0	3	45	21	35	-	10	0	0	2	
(403-392) Transportation			77												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		77	32	0	1	17	8	13	-	4	0	0	1	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			77	32	0	1	17	8	13	-	4	0	0	1	
(403-393) Stores Equip			1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip			96												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		96	40	0	1	22	10	17	-	5	0	0	1	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			96	40	0	1	22	10	17	-	5	0	0	1	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(403-395) Laboratory Equip		1														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	-	0	0	0	0			
(403-396) Power Equipment		0														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		0	0	0	0	0	0	0	-	0	0	0	0			
(403-397) Communication Equip		227														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	227	95	0	3	51	23	39	-	11	0	0	3	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		227	95	0	3	51	23	39	-	11	0	0	3			
(403-398) Misc. Equip		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Amortization and Depletion of Utility Plant		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Cost of Removal/Salvage		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Average Net Salvage		-														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Depreciation Expense		1,274														DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,274	536	2	17	285	132	221	-	61	3	3	15	100%		
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,274	536	2	17	285	132	221	-	61	3	3	15			
Total Depreciation Expense		7,350														
- Demand		7,350	3,089	9	99	1,646	759	1,276	-	353	16	15	88			
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		7,350	3,089	9	99	1,646	759	1,276	-	353	16	15	88			

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		1,042												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,042	438	1	14	233	108	181	-	50	2	2	12	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,042	438	1	14	233	108	181	-	50	2	2	12	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		570												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	570	240	1	8	128	59	99	-	27	1	1	7	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		570	240	1	8	128	59	99	-	27	1	1	7	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		242												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	242	102	0	3	54	25	42	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		242	102	0	3	54	25	42	-	12	1	1	3	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		9,205												
- Demand		9,205	3,868	12	124	2,061	951	1,597	-	442	19	19	110	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,205	3,868	12	124	2,061	951	1,597	-	442	19	19	110	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Subtransmission	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Taxes Other than Income														
Gross Receipt Taxes		1,848												DISTPLT-SUB
- Demand	Revenues	1,848	1,292	3	62	250	101	75	0	17	18	25	5	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,848	1,292	3	62	250	101	75	0	17	18	25	5	
Payroll Taxes														
		165												LABOR-SUB
- Demand	LABOR-SUB-D	165	69	0	2	37	17	29	-	8	0	0	2	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		165	69	0	2	37	17	29	-	8	0	0	2	
PURTA Taxes														
		126												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	126	53	0	2	28	13	22	-	6	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		126	53	0	2	28	13	22	-	6	0	0	2	
Real Estate Taxes														
		14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14	6	0	0	3	1	2	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	6	0	0	3	1	2	-	1	0	0	0	
Sales & Use Taxes														
		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
Misc. Taxes														
		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes														
		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes														
		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income														
		2,152												
- Demand		2,152	1,420	4	66	318	132	127	0	32	19	26	9	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		2,152	1,420	4	66	318	132	127	0	32	19	26	9	
Total Operating Expenses														
		29,832												
- Demand		29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340	

[illegible]

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		409												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	35	-	-	-	3	14	12	-	-	-	-	7	8%
- Customer	DIST_364-368-PRI-C	374	-	-	-	217	128	29	-	-	-	-	1	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		409	-	-	-	219	142	40	-	-	-	-	8	
(361) Structures and Improvements		24,361												DEM
- Demand	NCP-PRIMARY	24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,361	13,011	40	417	6,881	2,823	689	-	-	65	65	370	
(362) Station Equipment		423,861												DEM
- Demand	NCP-PRIMARY	423,861	226,373	688	7,261	119,716	49,121	11,991	-	-	1,138	1,127	6,445	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		423,861	226,373	688	7,261	119,716	49,121	11,991	-	-	1,138	1,127	6,445	
(364) Poles, Towers & Fixtures		11,269												364P
- Demand	NCP-PRI	2,315	-	-	-	168	917	773	-	-	-	-	458	21%
- Customer	CUS-PRI	8,953	-	-	-	5,183	3,063	685	-	-	-	-	21	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,269	-	-	-	5,351	3,980	1,459	-	-	-	-	479	
(365) Overhead Conductors & Devices		39,629												365P
- Demand	NCP-PRI	824	-	-	-	60	326	275	-	-	-	-	163	2%
- Customer	CUS-PRI	38,806	-	-	-	22,466	13,276	2,971	-	-	-	-	93	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39,629	-	-	-	22,526	13,602	3,246	-	-	-	-	256	

West Penn Rate District				Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	
Allocation to Customer Classes		Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Classification
Primary		Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(366) Underground Conduit			715												366P
- Demand	NCP-PRI		715	-	-	-	52	283	239	-	-	-	-	141	100%
- Customer	CUS-PRI		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			715	-	-	-	52	283	239	-	-	-	-	141	
(367) Underground Conductors & Device			3,939												367P
- Demand	NCP-PRI		857	-	-	-	62	339	286	-	-	-	-	169	22%
- Customer	CUS-PRI		3,082	-	-	-	1,784	1,054	236	-	-	-	-	7	78%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			3,939	-	-	-	1,846	1,394	522	-	-	-	-	177	
(368) Line Transformers			-												368P
- Demand	NCP-PRI		-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI		-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant			504,183												
- Demand			452,968	239,384	728	7,679	126,940	53,823	14,266	-	-	1,203	1,192	7,753	
- Customer			51,215	-	-	-	29,651	17,521	3,921	-	-	-	-	123	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total			504,183	239,384	728	7,679	156,591	71,344	18,186	-	-	1,203	1,192	7,876	
General Plant															
(389) Land			349												DISTPLT-PRI
- Demand	DISTPLT-PRI-D		313	166	1	5	88	37	10	-	-	1	1	5	90%
- Customer	DISTPLT-PRI-C		35	-	-	-	21	12	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			349	166	1	5	108	49	13	-	-	1	1	5	
(390) Structures			20,928												DISTPLT-PRI
- Demand	DISTPLT-PRI-D		18,802	9,937	30	319	5,269	2,234	592	-	-	50	49	322	90%
- Customer	DISTPLT-PRI-C		2,126	-	-	-	1,231	727	163	-	-	-	-	5	10%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			20,928	9,937	30	319	6,500	2,961	755	-	-	50	49	327	

West Penn Rate District																
Allocation to Customer Classes		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State		
Primary		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University		
				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU		
(391) Office Equipment			2,848												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	2,559	1,352	4	43	717	304	81	-	-	-	7	7	44	90%	
- Customer	DISTPLT-PRI-C	289	-	-	-	167	99	22	-	-	-	-	-	1	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			2,848	1,352	4	43	884	403	103	-	-	7	7	44		
(392) Transportation			1,769												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	1,590	840	3	27	445	189	50	-	-	-	4	4	27	90%	
- Customer	DISTPLT-PRI-C	180	-	-	-	104	61	14	-	-	-	-	-	0	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			1,769	840	3	27	550	250	64	-	-	4	4	28		
(393) Stores Equipment			33												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	29	15	0	0	8	3	1	-	-	-	0	0	0	90%	
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	-	0	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			33	15	0	0	10	5	1	-	-	0	0	1		
(394) Tools & Garage Equip.			3,018												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	2,712	1,433	4	46	760	322	85	-	-	-	7	7	46	90%	
- Customer	DISTPLT-PRI-C	307	-	-	-	178	105	23	-	-	-	-	-	1	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			3,018	1,433	4	46	937	427	109	-	-	7	7	47		
(395) Laboratory			57												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	51	27	0	1	14	6	2	-	-	-	0	0	1	90%	
- Customer	DISTPLT-PRI-C	6	-	-	-	3	2	0	-	-	-	-	-	0	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			57	27	0	1	18	8	2	-	-	0	0	1		
(396) Power Equipment			39												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	35	19	0	1	10	4	1	-	-	-	0	0	1	90%	
- Customer	DISTPLT-PRI-C	4	-	-	-	2	1	0	-	-	-	-	-	0	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			39	19	0	1	12	6	1	-	-	0	0	1		
(397) Communication Equipment			5,773												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	5,187	2,741	8	88	1,454	616	163	-	-	-	14	14	89	90%	
- Customer	DISTPLT-PRI-C	586	-	-	-	340	201	45	-	-	-	-	-	1	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			5,773	2,741	8	88	1,793	817	208	-	-	14	14	90		
(398) Misc. Equipment			2												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	1	1	0	0	0	0	0	-	-	-	0	0	0	90%	
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	-	0	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			2	1	0	0	1	0	0	-	-	0	0	0		
Total General Plant			34,816													
- Demand		31,280	16,531	50	530	8,766	3,717	985	-	-	-	83	82	535		
- Customer		3,537	-	-	-	2,048	1,210	271	-	-	-	-	-	8		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total			34,816	16,531	50	530	10,813	4,927	1,256	-	-	83	82	544		
Total Utility Plant			552,111													
- Demand		494,412	261,299	795	8,382	138,560	58,741	15,563	-	-	-	1,313	1,301	8,458		
- Customer		57,699	-	-	-	33,405	19,739	4,417	-	-	-	-	-	138		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total			552,111	261,299	795	8,382	171,964	78,480	19,980	-	-	1,313	1,301	8,596		

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Primary														
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(11,307)												OpExp-PRI
- Demand	OpExp-PRI-D	(8,763)	(4,642)	(14)	(149)	(2,460)	(1,035)	(269)	-	-	(23)	(23)	(146)	77%
- Customer	OpExp-PRI-C	(2,545)	-	-	-	(1,473)	(871)	(195)	-	-	-	-	(6)	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11,307)	(4,642)	(14)	(149)	(3,933)	(1,906)	(464)	-	-	(23)	(23)	(152)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes			Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Primary																
(108-359) Transm Roads				-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total				-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land				(463)												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D		(39)	-	-	-	(3)	(16)	(13)	-	-	-	-	-	(8)	8%
- Customer	DIST_364-368-PRI-C		(424)	-	-	-	(245)	(145)	(32)	-	-	-	-	-	(1)	92%
- Commodity	DIST_364-368-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(463)	-	-	-	(248)	(161)	(46)	-	-	-	-	(9)	
(108-361) Structures				(12,114)												DEM
- Demand	NCP-PRIMARY		(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)		100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(12,114)	(6,470)	(20)	(208)	(3,421)	(1,404)	(343)	-	-	(33)	(32)	(184)	
(108-362) Station Equip				(182,957)												DEM
- Demand	NCP-PRIMARY		(182,957)	(97,713)	(297)	(3,134)	(51,675)	(21,203)	(5,176)	-	-	(491)	(486)	(2,782)		100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(182,957)	(97,713)	(297)	(3,134)	(51,675)	(21,203)	(5,176)	-	-	(491)	(486)	(2,782)	
(108-364) Poles				(2,938)												364P
- Demand	NCP-PRI		(604)	-	-	-	(44)	(239)	(202)	-	-	-	-	(119)		21%
- Customer	CUS-PRI		(2,334)	-	-	-	(1,351)	(799)	(179)	-	-	-	-	(6)		79%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(2,938)	-	-	-	(1,395)	(1,038)	(380)	-	-	-	-	(125)	
(108-365) OH Conductors				(5,956)												365P
- Demand	NCP-PRI		(124)	-	-	-	(9)	(49)	(41)	-	-	-	-	(24)		2%
- Customer	CUS-PRI		(5,832)	-	-	-	(3,376)	(1,995)	(446)	-	-	-	-	(14)		98%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(5,956)	-	-	-	(3,385)	(2,044)	(488)	-	-	-	-	(38)	
(108-366) UG Conduit				(271)												366P
- Demand	NCP-PRI		(271)	-	-	-	(20)	(107)	(91)	-	-	-	-	(54)		100%
- Customer	CUS-PRI		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(271)	-	-	-	(20)	(107)	(91)	-	-	-	-	(54)	
(108-367) UG Cond & Dev				(1,010)												367P
- Demand	NCP-PRI		(220)	-	-	-	(16)	(87)	(73)	-	-	-	-	(43)		22%
- Customer	CUS-PRI		(790)	-	-	-	(457)	(270)	(60)	-	-	-	-	(2)		78%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				(1,010)	-	-	-	(473)	(357)	(134)	-	-	-	-	(45)	
(108-368) Line Transformers				-												368P
- Demand	NCP-PRI		-	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI		-	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services				-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total				-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(22)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(20)	(10)	(0)	(0)	(5)	(2)	(1)	-	-	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(1)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22)	(10)	(0)	(0)	(7)	(3)	(1)	-	-	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(6,505)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(5,844)	(3,089)	(9)	(99)	(1,638)	(694)	(184)	-	-	(16)	(15)	(100)	90%
- Customer	DISTPLT-PRI-C	(661)	-	-	-	(383)	(226)	(51)	-	-	-	-	(2)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,505)	(3,089)	(9)	(99)	(2,020)	(921)	(235)	-	-	(16)	(15)	(102)	
(108-391) Office Furn & Equip		(2,001)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,798)	(950)	(3)	(30)	(504)	(214)	(57)	-	-	(5)	(5)	(31)	90%
- Customer	DISTPLT-PRI-C	(203)	-	-	-	(118)	(70)	(16)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,001)	(950)	(3)	(30)	(621)	(283)	(72)	-	-	(5)	(5)	(31)	
(108-392) Transportation Equip		(1,067)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(958)	(507)	(2)	(16)	(269)	(114)	(30)	-	-	(3)	(3)	(16)	90%
- Customer	DISTPLT-PRI-C	(108)	-	-	-	(63)	(37)	(8)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,067)	(507)	(2)	(16)	(331)	(151)	(38)	-	-	(3)	(3)	(17)	
(108-393) Stores Equip		(27)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(13)	(0)	(0)	(7)	(3)	(1)	-	-	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(27)	(13)	(0)	(0)	(8)	(4)	(1)	-	-	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,515)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,361)	(719)	(2)	(23)	(381)	(162)	(43)	-	-	(4)	(4)	(23)	90%
- Customer	DISTPLT-PRI-C	(154)	-	-	-	(89)	(53)	(12)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,515)	(719)	(2)	(23)	(470)	(214)	(55)	-	-	(4)	(4)	(24)	

West Penn Rate District																
Allocation to Customer Classes		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State		
Primary		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University		
				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU		
															Classification	Factor
(108-395) Laboratory Equip			(49)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(44)	(23)	(0)	(1)	(12)	(5)	(1)	(1)	-	-	(0)	(0)	(1)	90%	
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(3)	(2)	(0)	(0)	-	-	-	-	(0)	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(49)	(23)	(0)	(1)	(15)	(7)	(2)	-	-	(0)	(0)	(1)		
(108-396) Power Operated Equip			(35)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(31)	(16)	(0)	(1)	(9)	(4)	(1)	(1)	-	-	(0)	(0)	(1)	90%	
- Customer	DISTPLT-PRI-C	(4)	-	-	-	(2)	(1)	(0)	(0)	-	-	-	-	(0)	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(35)	(16)	(0)	(1)	(11)	(5)	(1)	-	-	(0)	(0)	(1)		
(108-397) Communication Equip			(2,988)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2,685)	(1,419)	(4)	(46)	(752)	(319)	(85)	(85)	-	-	(7)	(7)	(46)	90%	
- Customer	DISTPLT-PRI-C	(304)	-	-	-	(176)	(104)	(23)	(23)	-	-	-	-	(1)	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(2,988)	(1,419)	(4)	(46)	(928)	(423)	(108)	-	-	(7)	(7)	(47)		
(108-398) MISC Equip			(57)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(51)	(27)	(0)	(1)	(14)	(6)	(2)	(2)	-	-	(0)	(0)	(1)	90%	
- Customer	DISTPLT-PRI-C	(6)	-	-	-	(3)	(2)	(0)	(0)	-	-	-	-	(0)	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			(57)	(27)	(0)	(1)	(18)	(8)	(2)	-	-	(0)	(0)	(1)		
Total Accumulated Depreciation			(231,281)													
- Demand		(217,907)	(115,598)	(352)	(3,708)	(61,239)	(25,663)	(6,612)	(6,612)	-	-	(581)	(576)	(3,580)		
- Customer		(13,374)	-	-	-	(7,743)	(4,575)	(1,024)	(1,024)	-	-	-	-	(32)		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Accumulated Depreciation			(231,281)	(115,598)	(352)	(3,708)	(68,982)	(30,238)	(7,636)	-	-	(581)	(576)	(3,612)		
OTHER RATE BASE ITEMS																
Other Rate Base Items																
Material & Supplies			3,090													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,776	1,467	4	47	778	330	87	87	-	-	7	7	48	90%	
- Customer	DISTPLT-PRI-C	314	-	-	-	182	107	24	24	-	-	-	-	1	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			3,090	1,467	4	47	960	437	111	-	-	7	7	48		
Cash Working Capital			8,440													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,582	4,007	12	129	2,125	901	239	239	-	-	20	20	130	90%	
- Customer	DISTPLT-PRI-C	857	-	-	-	496	293	66	66	-	-	-	-	2	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			8,440	4,007	12	129	2,621	1,194	304	-	-	20	20	132		
Deferred Storm Damage			7,508													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,746	3,565	11	114	1,890	802	212	212	-	-	18	18	115	90%	
- Customer	DISTPLT-PRI-C	763	-	-	-	442	261	58	58	-	-	-	-	2	10%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			7,508	3,565	11	114	2,332	1,062	271	-	-	18	18	117		

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Customer Deposits		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
Customer Advances		-													N/A	
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
ADIT		(74,570)													DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	(66,996)	(35,406)	(108)	(1,136)	(18,775)	(7,961)	(2,110)	-	-	(178)	(176)	(1,147)	90%		
- Customer	DISTPLT-PRI-C	(7,575)	-	-	-	(4,385)	(2,591)	(580)	-	-	-	-	(18)	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(74,570)	(35,406)	(108)	(1,136)	(23,160)	(10,552)	(2,690)	-	-	(178)	(176)	(1,165)			
Capitalized Pension and OPEB		(597)													DISTPLT-PRI	
- Demand	DISTPLT-PRI-D	(536)	(283)	(1)	(9)	(150)	(64)	(17)	-	-	(1)	(1)	(9)	90%		
- Customer	DISTPLT-PRI-C	(61)	-	-	-	(35)	(21)	(5)	-	-	-	-	(0)	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		(597)	(283)	(1)	(9)	(185)	(84)	(22)	-	-	(1)	(1)	(9)			
Total Other Rate Base Items		(56,129)														
- Demand		(50,428)	(26,650)	(81)	(855)	(14,132)	(5,992)	(1,588)	-	-	(134)	(133)	(863)			
- Customer		(5,702)	-	-	-	(3,301)	(1,951)	(436)	-	-	-	-	(14)			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		(56,129)	(26,650)	(81)	(855)	(17,433)	(7,943)	(2,025)	-	-	(134)	(133)	(877)			
Total Rate Base		264,701														
- Demand		226,077	119,051	362	3,819	63,189	27,086	7,363	-	-	598	593	4,015			
- Customer		38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		264,701	119,051	362	3,819	85,550	40,300	10,320	-	-	598	593	4,107			

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Classification
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

West Penn Rate District		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses															
Operations Expenses															
(580) Operation Supervision & Engineering			588												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	576	307	1	10	162	67	17	-	-	-	2	2	9	98%
- Customer	DistOpExp-PRI-C	11	-	-	-	7	4	1	-	-	-	-	-	0	2%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		588	307	1	10	169	71	18	-	-	-	2	2	9	
(581) Load Dispatching			512												DEM
- Demand	NCP-PRIMARY	512	273	1	9	145	59	14	-	-	-	1	1	8	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	273	1	9	145	59	14	-	-	-	1	1	8	
(582) Station Expenses			1,276												DEM
- Demand	NCP-PRIMARY	1,276	681	2	22	360	148	36	-	-	-	3	3	19	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,276	681	2	22	360	148	36	-	-	-	3	3	19	
(583) Overhead line expenses			13												365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	-	-	-	-	-	0	2%
- Customer	CUS-PRI	13	-	-	-	8	5	1	-	-	-	-	-	0	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	-	-	-	8	5	1	-	-	-	-	-	0	
(584) Underground line expenses			28												367P
- Demand	NCP-PRI	6	-	-	-	0	2	2	-	-	-	-	-	1	22%
- Customer	CUS-PRI	22	-	-	-	13	8	2	-	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	-	-	-	13	10	4	-	-	-	-	-	1	
(586) Meter expenses			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses			1,678												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,507	797	2	26	422	179	47	-	-	-	4	4	26	90%
- Customer	DISTPLT-PRI-C	170	-	-	-	99	58	13	-	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,678	797	2	26	521	237	61	-	-	-	4	4	26	

West Penn Rate District																
Allocation to Customer Classes		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State		
Primary		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University		
				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Classification	
(589) Rents			-												DISTPLT-PRI	
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	-	90%	
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	-	10%	
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
Total Dist. Operations Expenses			4,095													
- Demand			3,878	2,058	6	66	1,090	456	117	-	-	10	10	63		
- Customer			217	-	-	-	126	74	17	-	-	-	-	1		
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-		
Total			4,095	2,058	6	66	1,216	531	134	-	-	10	10	64		
Maintenance Expense																
(590) Maintenance Supervision and Engineering			56												DistMTExp-PRI	
- Demand	DistMTExp-PRI-D		40	21	0	1	11	5	1	-	-	0	0	1	72%	
- Customer	DistMTExp-PRI-C		16	-	-	-	9	5	1	-	-	-	-	0	28%	
- Commodity	DistMTExp-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			56	21	0	1	20	10	2	-	-	0	0	1		
(591) Maintenance of Structures			-												DEM	
- Demand	NCP-PRIMARY		-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(592) Maintenance of Station Equipment			8,716												DEM	
- Demand	NCP-PRIMARY		8,716	4,655	14	149	2,462	1,010	247	-	-	23	23	133	100%	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			8,716	4,655	14	149	2,462	1,010	247	-	-	23	23	133		
(593) Maintenance of Overhead Lines			3,553												365P	
- Demand	NCP-PRI		74	-	-	-	5	29	25	-	-	-	-	15	2%	
- Customer	CUS-PRI		3,479	-	-	-	2,014	1,190	266	-	-	-	-	8	98%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			3,553	-	-	-	2,020	1,220	291	-	-	-	-	23		
(594) Maintenance of underground lines			15												367P	
- Demand	NCP-PRI		3	-	-	-	0	1	1	-	-	-	-	1	22%	
- Customer	CUS-PRI		12	-	-	-	7	4	1	-	-	-	-	0	78%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			15	-	-	-	7	5	2	-	-	-	-	1		
(595) Maintenance of line transformers			-												368P	
- Demand	NCP-PRI		-	-	-	-	-	-	-	-	-	-	-	-	19%	
- Customer	CUS-PRI		-	-	-	-	-	-	-	-	-	-	-	-	81%	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total			-	-	-	-	-	-	-	-	-	-	-	-		
(596) Maintenance of street lighting and signal systems			-												N/A	
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Total			-	-	-	-	-	-	-	-	-	-	-	-		

[illegible]

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Primary	Allocation Factor	Total Company												
(905) Misc. Customer Accounts			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services			-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information			-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense			-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
Total Sales			-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Classification
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Administrative & General Expense														
(920) Administrative and General Salaries		390												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	344	183	1	6	97	40	10	-	-	1	1	5	88%
- Customer	NONAGLAB-PRI-C	46	-	-	-	27	16	4	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		390	183	1	6	124	56	14	-	-	1	1	6	
(921) Office Supplies		807												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	712	379	1	12	200	83	21	-	-	2	2	11	88%
- Customer	NONAGLAB-PRI-C	95	-	-	-	55	33	7	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		807	379	1	12	255	116	28	-	-	2	2	12	
(922) Admin Expenses		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		5,992												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	5,286	2,811	9	90	1,488	619	156	-	-	14	14	84	88%
- Customer	NONAGLAB-PRI-C	706	-	-	-	409	242	54	-	-	-	-	2	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,992	2,811	9	90	1,897	860	210	-	-	14	14	86	
(924) Property Insurance		33												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	30	16	0	1	8	4	1	-	-	0	0	1	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	16	0	1	10	5	1	-	-	0	0	1	
(925) Injury and Damages		671												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	592	315	1	10	167	69	18	-	-	2	2	9	88%
- Customer	DISTLAB-PRI-C	79	-	-	-	46	27	6	-	-	-	-	0	12%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		671	315	1	10	212	96	24	-	-	2	2	10	
(926) Pension and Benefits		179												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	158	84	0	3	44	18	5	-	-	0	0	3	88%
- Customer	NONAGLAB-PRI-C	21	-	-	-	12	7	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		179	84	0	3	57	26	6	-	-	0	0	3	
(928) Regulatory Commission Expense		512												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	460	243	1	8	129	55	14	-	-	1	1	8	90%
- Customer	DISTPLT-PRI-C	52	-	-	-	30	18	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	243	1	8	159	72	18	-	-	1	1	8	
(930.1) General Advertising		5												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	4	2	0	0	1	0	0	-	-	0	0	0	88%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	0	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	1	0	-	-	0	0	0	
(903.2) Misc. Expense		102												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	90	48	0	2	25	11	3	-	-	0	0	1	88%
- Customer	NONAGLAB-PRI-C	12	-	-	-	7	4	1	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	48	0	2	32	15	4	-	-	0	0	1	

West Penn Rate District		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(931) Misc. Rent			228												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		202	107	0	3	57	24	6	-	-	1	1	3	88%
- Customer	NONAGLAB-PRI-C		27	-	-	-	16	9	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			228	107	0	3	72	33	8	-	-	1	1	3	
(935) Maint. Of General Plant			364												DISTPLT-PRI
- Demand	DISTPLT-PRI-D		327	173	1	6	92	39	10	-	-	1	1	6	90%
- Customer	DISTPLT-PRI-C		37	-	-	-	21	13	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			364	173	1	6	113	51	13	-	-	1	1	6	
(9XX) Open			-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense			9,283												
- Demand			8,204	4,360	13	140	2,309	962	244	-	-	22	22	132	
- Customer			1,080	-	-	-	625	369	83	-	-	-	-	3	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total			9,283	4,360	13	140	2,934	1,331	327	-	-	22	22	135	
Total O&M Expenses			25,924												
- Demand			21,100	11,192	34	359	5,929	2,485	641	-	-	56	56	347	
- Customer			4,825	-	-	-	2,793	1,651	369	-	-	-	-	12	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total			25,924	11,192	34	359	8,723	4,136	1,010	-	-	56	56	358	

West Penn Rate District		Residential Service		General Service		General Service		General Service		General Power / Transmission		Primary		Primary		Outdoor Lighting		Street Lighting		Penn. State University		Classification							
Allocation to Customer Classes		Allocation Factor		Total Company		RS		Volunteer GSV		Small GSS		Medium GSM		Large GSL		GP/TP		Power Sch. 44 PP44		Power Sch. 46 PP46		POL		STLT		PSU		Factor	
Primary																													
DEPRECIATION EXPENSE																													
Depreciation Expense																													
(403-303) Intangible				1,183																						OpExp-PRI			
- Demand	OpExp-PRI-D	917		486		1		16		257		108		28		-		-		2		2		15		77%			
- Customer	OpExp-PRI-C	266		-		-		-		154		91		20		-		-		-		-		1		23%			
- Commodity	OpExp-PRI-E	-		-		-		-		-		-		-		-		-		-		-		-		0%			
Total		1,183		486		1		16		411		199		49		-		-		2		2		16					
(403-350) Transm Land				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-352) Transm Strcutres				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-353) Transm Station Equipment				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-354) Transm Towers & Fixtures				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-355) Transm Poles & Fixtures				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-356) Transm OH Conductors				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-357) Transm UG Conduit				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-358) Transm UG Conductors				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			
(403-359) Transm Roads				-																						N/A			
- Demand		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Customer		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
- Commodity		-		-		-		-		-		-		-		-		-		-		-		-		N/A			
Total		-		-		-		-		-		-		-		-		-		-		-		-		-			

[illegible]

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(403-370) Meters														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land														
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	-	0	0	0	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	90%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	10%
Total		1	0	0	0	0	0	0	-	-	0	0	0	0%
(403-390) Structures														
- Demand	DISTPLT-PRI-D	809	428	1	14	227	96	25	-	-	2	2	14	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	92	-	-	-	53	31	7	-	-	-	-	0	90%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	10%
Total		901	428	1	14	280	127	32	-	-	2	2	14	0%
(403-391) Office Equipment														
- Demand	DISTPLT-PRI-D	369	195	1	6	103	44	12	-	-	1	1	6	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	42	-	-	-	24	14	3	-	-	-	-	0	90%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	10%
Total		411	195	1	6	128	58	15	-	-	1	1	6	0%
(403-392) Transportation														
- Demand	DISTPLT-PRI-D	139	74	0	2	39	17	4	-	-	0	0	2	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	90%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	10%
Total		155	74	0	2	48	22	6	-	-	0	0	2	0%
(403-393) Stores Equip														
- Demand	DISTPLT-PRI-D	1	1	0	0	0	0	0	-	-	0	0	0	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	90%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	10%
Total		1	1	0	0	0	0	0	-	-	0	0	0	0%
(403-394) Tools, Shop & Garage Equip														
- Demand	DISTPLT-PRI-D	175	93	0	3	49	21	6	-	-	0	0	3	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	20	-	-	-	11	7	2	-	-	-	-	0	90%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	10%
Total		195	93	0	3	61	28	7	-	-	0	0	3	0%

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Primary																
(403-395) Laboratory Equip		2														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2	1	0	0	0	0	0	-	-	0	0	0	90%		
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2	1	0	0	1	0	0	-	-	0	0	0			
(403-396) Power Equipment		1														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	-	0	0	0	90%		
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	-	-	0	0	0			
(403-397) Communication Equip		459														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	412	218	1	7	116	49	13	-	-	1	1	7	90%		
- Customer	DISTPLT-PRI-C	47	-	-	-	27	16	4	-	-	-	-	0	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		459	218	1	7	142	65	17	-	-	1	1	7			
(403-398) Misc. Equip		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Amortization and Depletion of Utility Plant		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Cost of Removal/Salvage		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Average Net Salvage		-														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%		
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Depreciation Expense		2,580														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,318	1,225	4	39	650	275	73	-	-	6	6	40	90%		
- Customer	DISTPLT-PRI-C	262	-	-	-	152	90	20	-	-	-	-	1	10%		
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,580	1,225	4	39	801	365	93	-	-	6	6	40			
Total Depreciation Expense		14,261														
- Demand		12,503	5,776	18	185	3,077	1,396	1,452	-	350	29	29	191			
- Customer		1,758	-	-	-	1,018	601	135	-	-	-	-	4			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		14,261	5,776	18	185	4,095	1,997	1,587	-	350	29	29	196			

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		2,109												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,895	1,001	3	32	531	225	60	-	-	5	5	32	90%
- Customer	DISTPLT-PRI-C	214	-	-	-	124	73	16	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,109	1,001	3	32	655	298	76	-	-	5	5	33	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		1,155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,038	548	2	18	291	123	33	-	-	3	3	18	90%
- Customer	DISTPLT-PRI-C	117	-	-	-	68	40	9	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,155	548	2	18	359	163	42	-	-	3	3	18	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		490												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	440	233	1	7	123	52	14	-	-	1	1	8	90%
- Customer	DISTPLT-PRI-C	50	-	-	-	29	17	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		490	233	1	7	152	69	18	-	-	1	1	8	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		18,015												
- Demand		15,876	7,559	23	242	4,022	1,797	1,558	-	350	38	38	249	
- Customer		2,139	-	-	-	1,238	732	164	-	-	-	-	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,015	7,559	23	242	5,261	2,528	1,722	-	350	38	38	254	

West Penn Rate District		Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary				RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Taxes Other than Income															
Gross Receipt Taxes			<u>3,741</u>												DISTPLT-PRI
- Demand	Revenues	3,361		2,350	6	112	454	184	136	1	31	33	46	9	90%
- Customer	Revenues	380		266	1	13	51	21	15	0	3	4	5	1	10%
- Commodity	Revenues	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,741		2,615	7	125	506	204	151	1	34	37	51	10	
Payroll Taxes			<u>351</u>												LABOR-PRI
- Demand	LABOR-PRI-D	309		164	1	5	87	36	9	-	-	1	1	5	88%
- Customer	LABOR-PRI-C	41		-	-	-	24	14	3	-	-	-	-	0	12%
- Commodity	LABOR-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		351		164	1	5	111	50	12	-	-	1	1	5	
PURTA Taxes			<u>255</u>												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	229		121	0	4	64	27	7	-	-	1	1	4	90%
- Customer	DISTPLT-PRI-C	26		-	-	-	15	9	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		255		121	0	4	79	36	9	-	-	1	1	4	
Real Estate Taxes			<u>28</u>												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	25		13	0	0	7	3	1	-	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	3		-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	0	-	-	-	-	-	0%
Total		28		13	0	0	9	4	1	-	-	0	0	0	
Sales & Use Taxes			<u>1</u>												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1		0	0	0	0	0	0	-	-	0	0	0	90%
- Customer	DISTPLT-PRI-C	0		-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1		0	0	0	0	0	0	-	-	0	0	0	
Misc. Taxes			<u>-</u>												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-		-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-		-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes			<u>-</u>												LABOR-PRI
- Demand	LABOR-PRI-D	-		-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	LABOR-PRI-C	-		-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	LABOR-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes			<u>-</u>												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-		-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-		-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income			<u>4,375</u>												
- Demand		3,925		2,649	7	122	613	250	153	1	31	34	47	18	
- Customer		450		266	1	13	92	45	21	0	3	4	5	1	
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,375		2,914	8	134	705	295	174	1	34	38	53	19	
Total Operating Expenses			<u>48,315</u>												
- Demand		40,901		21,400	64	723	10,565	4,532	2,352	1	381	129	141	614	
- Customer		7,414		266	1	13	4,124	2,427	554	0	3	4	5	18	
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	
Total		48,315		21,666	65	736	14,688	6,959	2,906	1	384	132	146	632	

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification	
Allocation to Customer Classes		Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
UTILITY PLANT															
Intangible Plant															
(301) Organization			102												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		14	8	0	0	4	1	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C		88	75	0	7	4	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			102	83	0	8	8	1	0	-	-	1	0	-	
(302) Franchises and Consents			-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant			74,115												OpExp-SEC
- Demand	OpExp-SEC-D		2,790	1,615	5	52	837	258	8	-	-	8	8	-	4%
- Customer	OpExp-SEC-C		71,324	61,198	60	5,985	3,561	67	1	-	-	399	55	-	96%
- Commodity	OpExp-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			74,115	62,813	65	6,036	4,398	325	8	-	-	407	63	-	
Total Intangible Plant			74,216												
- Demand			2,804	1,622	5	52	841	260	8	-	-	8	8	-	
- Customer			71,412	61,273	60	5,992	3,565	67	1	-	-	399	55	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total			74,216	62,896	65	6,044	4,406	326	8	-	-	407	63	-	
Distribution Plant															
(350) Transmission Land			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		16,105												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,153	1,246	4	40	646	199	6	-	-	6	6	-	13%
- Customer	DIST_364-368-SEC-C	13,952	11,971	12	1,171	697	13	0	-	-	78	11	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,105	13,217	15	1,211	1,342	212	6	-	-	84	17	-	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		476,027												364S
- Demand	NCP-SEC	97,811	56,593	172	1,814	29,338	9,052	275	-	-	284	282	-	21%
- Customer	CUS-SEC	378,216	324,519	316	31,735	18,882	354	3	-	-	2,115	292	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		476,027	381,113	488	33,549	48,220	9,407	278	-	-	2,399	574	-	
(365) Overhead Conductors & Devices		913,055												365S
- Demand	NCP-SEC	18,983	10,983	33	352	5,694	1,757	53	-	-	55	55	-	2%
- Customer	CUS-SEC	894,073	767,138	748	75,019	44,635	837	7	-	-	4,999	690	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		913,055	778,121	781	75,371	50,329	2,594	61	-	-	5,055	744	-	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(366) Underground Conduit		24,054														366S
- Demand	NCP-SEC	24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-			100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-			0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-			
(367) Underground Conductors & Device		251,747														367S
- Demand	NCP-SEC	54,796	31,705	96	1,016	16,436	5,071	154	-	-	159	158	-			22%
- Customer	CUS-SEC	196,951	168,989	165	16,526	9,832	184	2	-	-	1,101	152	-			78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		251,747	200,694	261	17,542	26,268	5,256	155	-	-	1,261	310	-			
(368) Line Transformers		523,236														368S
- Demand	NCP-SEC	96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-			19%
- Customer	CUS-SEC	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-			81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-			
(369) Services		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(370) Meters		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(371) Customer Premises		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(372) Leased Property Cust. Prem.		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-			
(373) Streetlight		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-			N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total Distribution Plant		2,204,224														
- Demand		294,652	170,486	519	5,464	88,381	27,270	827	-	-	857	849	-			
- Customer		1,909,572	1,638,462	1,597	160,226	95,332	1,788	15	-	-	10,678	1,473	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		2,204,224	1,808,948	2,115	165,691	183,713	29,058	843	-	-	11,534	2,322	-			
General Plant																
(389) Land		1,525														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	118	0	4	61	19	1	-	-	1	1	-			13%
- Customer	DISTPLT-SEC-C	1,322	1,134	1	111	66	1	0	-	-	7	1	-			87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		1,525	1,252	1	115	127	20	1	-	-	8	2	-			
(390) Structures		91,495														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,231	7,077	22	227	3,669	1,132	34	-	-	36	35	-			13%
- Customer	DISTPLT-SEC-C	79,264	68,011	66	6,651	3,957	74	1	-	-	443	61	-			87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-			0%
Total		91,495	75,087	88	6,878	7,626	1,206	35	-	-	479	96	-			

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(391) Office Equipment		12,450													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	1,664	963	3	31	499	154	5	-	-	5	5	-	13%		
- Customer	DISTPLT-SEC-C	10,786	9,255	9	905	538	10	0	-	-	60	8	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		12,450	10,218	12	936	1,038	164	5	-	-	65	13	-			
(392) Transportation		7,735													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	1,034	598	2	19	310	96	3	-	-	3	3	-	13%		
- Customer	DISTPLT-SEC-C	6,701	5,750	6	562	335	6	0	-	-	37	5	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		7,735	6,348	7	581	645	102	3	-	-	40	8	-			
(393) Stores Equipment		142													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	123	106	0	10	6	0	0	-	-	1	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		142	117	0	11	12	2	0	-	-	1	0	-			
(394) Tools & Garage Equip.		13,196													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	1,764	1,021	3	33	529	163	5	-	-	5	5	-	13%		
- Customer	DISTPLT-SEC-C	11,432	9,809	10	959	571	11	0	-	-	64	9	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		13,196	10,830	13	992	1,100	174	5	-	-	69	14	-			
(395) Laboratory		249													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	215	185	0	18	11	0	0	-	-	1	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		249	204	0	19	21	3	0	-	-	1	0	-			
(396) Power Equipment		172													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	23	13	0	0	7	2	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	149	128	0	12	7	0	0	-	-	1	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		172	141	0	13	14	2	0	-	-	1	0	-			
(397) Communication Equipment		25,241													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	3,374	1,952	6	63	1,012	312	9	-	-	10	10	-	13%		
- Customer	DISTPLT-SEC-C	21,866	18,762	18	1,835	1,092	20	0	-	-	122	17	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		25,241	20,714	24	1,897	2,104	333	10	-	-	132	27	-			
(398) Misc. Equipment		7													DISTPLT-SEC	
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	6	5	0	1	0	0	0	-	-	0	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		7	6	0	1	1	0	0	-	-	0	0	-			
Total General Plant		152,213														
- Demand		20,347	11,773	36	377	6,103	1,883	57	-	-	59	59	-			
- Customer		131,865	113,144	110	11,064	6,583	123	1	-	-	737	102	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		152,213	124,917	146	11,442	12,686	2,007	58	-	-	797	160	-			
Total Utility Plant		2,430,652														
- Demand		317,803	183,881	559	5,894	95,325	29,413	892	-	-	924	915	-			
- Customer		2,112,850	1,812,880	1,767	177,283	105,481	1,978	17	-	-	11,814	1,630	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		2,430,652	1,996,761	2,326	183,176	200,806	31,391	909	-	-	12,738	2,545	-			

West Penn Rate District																	
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University				Classification
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU				Factor
ACCUMULATED DEPRECIATION																	
Accumulated Depreciation																	
(108-302) Franchise & Consents		-															DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(64,030)															OpExp-SEC
- Demand	OpExp-SEC-D	(2,411)	(1,395)	(4)	(45)	(723)	(223)	(7)	-	-	(7)	(7)	-	-	-	-	4%
- Customer	OpExp-SEC-C	(61,620)	(52,871)	(52)	(5,170)	(3,076)	(58)	(0)	-	-	(345)	(48)	-	-	-	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,030)	(54,266)	(56)	(5,215)	(3,799)	(281)	(7)	-	-	(352)	(54)	-	-	-	-	
(108-350) Transm Land		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(18,240)												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(2,438)	(1,411)	(4)	(45)	(731)	(226)	(7)	-	-	(7)	(7)	-	13%
- Customer	DIST_364-368-SEC-C	(15,802)	(13,558)	(13)	(1,326)	(789)	(15)	(0)	-	-	(88)	(12)	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(18,240)	(14,969)	(18)	(1,371)	(1,520)	(240)	(7)	-	-	(95)	(19)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(124,111)												3645
- Demand	NCP-SEC	(25,501)	(14,755)	(45)	(473)	(7,649)	(2,360)	(72)	-	-	(74)	(73)	-	21%
- Customer	CUS-SEC	(98,609)	(84,609)	(82)	(8,274)	(4,923)	(92)	(1)	-	-	(551)	(76)	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(124,111)	(99,365)	(127)	(8,747)	(12,572)	(2,452)	(72)	-	-	(626)	(150)	-	
(108-365) OH Conductors		(137,221)												3655
- Demand	NCP-SEC	(2,853)	(1,651)	(5)	(53)	(856)	(264)	(8)	-	-	(8)	(8)	-	2%
- Customer	CUS-SEC	(134,368)	(115,291)	(112)	(11,274)	(6,708)	(126)	(1)	-	-	(751)	(104)	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(137,221)	(116,942)	(117)	(11,327)	(7,564)	(390)	(9)	-	-	(760)	(112)	-	
(108-366) UG Conduit		(9,117)												3665
- Demand	NCP-SEC	(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	
(108-367) UG Cond & Dev		(64,526)												3675
- Demand	NCP-SEC	(14,045)	(8,126)	(25)	(260)	(4,213)	(1,300)	(39)	-	-	(41)	(40)	-	22%
- Customer	CUS-SEC	(50,481)	(43,314)	(42)	(4,236)	(2,520)	(47)	(0)	-	-	(282)	(39)	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,526)	(51,441)	(67)	(4,496)	(6,733)	(1,347)	(40)	-	-	(323)	(79)	-	
(108-368) Line Transformers		(193,182)												3685
- Demand	NCP-SEC	(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	19%
- Customer	CUS-SEC	(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(95)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(7)	(0)	(0)	(4)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(82)	(71)	(0)	(7)	(4)	(0)	(0)	-	-	(0)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(95)	(78)	(0)	(7)	(8)	(1)	(0)	-	-	(0)	(0)	-	
(108-390) Struct & Impmnts -		(28,440)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(3,802)	(2,200)	(7)	(71)	(1,140)	(352)	(11)	-	-	(11)	(11)	-	13%
- Customer	DISTPLT-SEC-C	(24,638)	(21,140)	(21)	(2,067)	(1,230)	(23)	(0)	-	-	(138)	(19)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28,440)	(23,340)	(27)	(2,138)	(2,370)	(375)	(11)	-	-	(149)	(30)	-	
(108-391) Office Furn & Equip		(8,747)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,169)	(677)	(2)	(22)	(351)	(108)	(3)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(7,578)	(6,502)	(6)	(636)	(378)	(7)	(0)	-	-	(42)	(6)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,747)	(7,179)	(8)	(658)	(729)	(115)	(3)	-	-	(46)	(9)	-	
(108-392) Transportation Equip		(4,664)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(623)	(361)	(1)	(12)	(187)	(58)	(2)	-	-	(2)	(2)	-	13%
- Customer	DISTPLT-SEC-C	(4,040)	(3,467)	(3)	(339)	(202)	(4)	(0)	-	-	(23)	(3)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,664)	(3,828)	(4)	(351)	(389)	(61)	(2)	-	-	(24)	(5)	-	
(108-393) Stores Equip		(118)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16)	(9)	(0)	(0)	(5)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(102)	(88)	(0)	(9)	(5)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(118)	(97)	(0)	(9)	(10)	(2)	(0)	-	-	(1)	(0)	-	
(108-394) Tools, Shop & Garage Equip		(6,622)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(885)	(512)	(2)	(16)	(266)	(82)	(2)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(5,737)	(4,922)	(5)	(481)	(286)	(5)	(0)	-	-	(32)	(4)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,622)	(5,435)	(6)	(498)	(552)	(87)	(3)	-	-	(35)	(7)	-	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Secondary																
(108-395) Laboratory Equip		(214)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(29)	(17)	(0)	(1)	(9)	(3)	(0)	-	-	(0)	(0)	-		13%	
- Customer	DISTPLT-SEC-C	(186)	(159)	(0)	(16)	(9)	(0)	(0)	-	-	(1)	(0)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(214)	(176)	(0)	(16)	(18)	(3)	(0)	-	-	(1)	(0)	-			
(108-396) Power Operated Equip		(151)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(20)	(12)	(0)	(0)	(6)	(2)	(0)	-	-	(0)	(0)	-		13%	
- Customer	DISTPLT-SEC-C	(131)	(112)	(0)	(11)	(7)	(0)	(0)	-	-	(1)	(0)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(151)	(124)	(0)	(11)	(13)	(2)	(0)	-	-	(1)	(0)	-			
(108-397) Communication Equip		(13,063)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,746)	(1,010)	(3)	(32)	(524)	(162)	(5)	-	-	(5)	(5)	-		13%	
- Customer	DISTPLT-SEC-C	(11,317)	(9,710)	(9)	(950)	(565)	(11)	(0)	-	-	(63)	(9)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(13,063)	(10,721)	(13)	(982)	(1,089)	(172)	(5)	-	-	(68)	(14)	-			
(108-398) MISC Equip		(248)														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(33)	(19)	(0)	(1)	(10)	(3)	(0)	-	-	(0)	(0)	-		13%	
- Customer	DISTPLT-SEC-C	(215)	(184)	(0)	(18)	(11)	(0)	(0)	-	-	(1)	(0)	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		(248)	(204)	(0)	(19)	(21)	(3)	(0)	-	-	(1)	(0)	-			
Total Accumulated Depreciation		(672,790)														
- Demand		(100,462)	(58,127)	(177)	(1,863)	(30,133)	(9,298)	(282)	-	-	(292)	(289)	-			
- Customer		(572,329)	(491,073)	(479)	(48,022)	(28,573)	(536)	(5)	-	-	(3,200)	(441)	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total Accumulated Depreciation		(672,790)	(549,200)	(655)	(49,885)	(58,706)	(9,834)	(287)	-	-	(3,492)	(731)	-			
OTHER RATE BASE ITEMS																
Other Rate Base Items																
Material & Supplies		13,508														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,806	1,045	3	33	542	167	5	-	-	5	5	-		13%	
- Customer	DISTPLT-SEC-C	11,702	10,041	10	982	584	11	0	-	-	65	9	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		13,508	11,086	13	1,015	1,126	178	5	-	-	71	14	-			
Cash Working Capital		36,897														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,932	2,854	9	91	1,479	456	14	-	-	14	14	-		13%	
- Customer	DISTPLT-SEC-C	31,965	27,427	27	2,682	1,596	30	0	-	-	179	25	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		36,897	30,281	35	2,774	3,075	486	14	-	-	193	39	-			
Deferred Storm Damage		32,825														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,388	2,539	8	81	1,316	406	12	-	-	13	13	-		13%	
- Customer	DISTPLT-SEC-C	28,437	24,400	24	2,386	1,420	27	0	-	-	159	22	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		32,825	26,939	32	2,467	2,736	433	13	-	-	172	35	-			

West Penn Rate District																
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification	Factor	
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University			
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU			
Customer Deposits																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances																N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ADIT																DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(43,580)	(25,215)	(77)	(808)	(13,072)	(4,033)	(122)	-	-	(127)	(126)	-	-	-	13%
- Customer	DISTPLT-SEC-C	(282,432)	(242,334)	(236)	(23,698)	(14,100)	(264)	(2)	-	-	(1,579)	(218)	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(326,012)	(267,550)	(313)	(24,506)	(27,172)	(4,298)	(125)	-	-	(1,706)	(343)	-	-	-	
Capitalized Pension and OPEB																DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(349)	(202)	(1)	(6)	(105)	(32)	(1)	-	-	(1)	(1)	-	-	-	13%
- Customer	DISTPLT-SEC-C	(2,260)	(1,939)	(2)	(190)	(113)	(2)	(0)	-	-	(13)	(2)	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,609)	(2,141)	(3)	(196)	(217)	(34)	(1)	-	-	(14)	(3)	-	-	-	
Total Other Rate Base Items																
- Demand		(32,803)	(18,980)	(58)	(608)	(9,839)	(3,036)	(92)	-	-	(95)	(94)	-	-	-	
- Customer		(212,588)	(182,406)	(178)	(17,838)	(10,613)	(199)	(2)	-	-	(1,189)	(164)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		(245,391)	(201,386)	(235)	(18,446)	(20,452)	(3,235)	(94)	-	-	(1,284)	(258)	-	-	-	
Total Rate Base		1,512,471														
- Demand		184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-	-	-	
- Customer		1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,512,471	1,246,175	1,435	114,845	121,647	18,322	529	-	-	7,962	1,556	-	-	-	

West Penn Rate District	Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		684												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	129	75	0	2	39	12	0	-	-	0	0	-	19%
- Customer	DistOpExp-SEC-C	555	476	0	47	28	1	0	-	-	3	0	-	81%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		684	551	1	49	66	12	0	-	-	3	1	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		311												3655
- Demand	NCP-SEC	6	4	0	0	2	1	0	-	-	0	0	-	2%
- Customer	CUS-SEC	304	261	0	26	15	0	0	-	-	2	0	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		311	265	0	26	17	1	0	-	-	2	0	-	
(584) Underground line expenses		1,819												3675
- Demand	NCP-SEC	396	229	1	7	119	37	1	-	-	1	1	-	22%
- Customer	CUS-SEC	1,423	1,221	1	119	71	1	0	-	-	8	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,819	1,450	2	127	190	38	1	-	-	9	2	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		7,334												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	980	567	2	18	294	91	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,354	5,452	5	533	317	6	0	-	-	36	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,334	6,019	7	551	611	97	3	-	-	38	8	-	

West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(589) Rents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		10,148												
- Demand		1,512	875	3	28	454	140	4	-	-	4	4	-	
- Customer		8,636	7,410	7	725	431	8	0	-	-	48	7	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,148	8,285	10	753	885	148	4	-	-	53	11	-	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		377												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	9	5	0	0	3	1	0	-	-	0	0	-	2%
- Customer	DistMtExp-SEC-C	369	316	0	31	18	0	0	-	-	2	0	-	98%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		377	321	0	31	21	1	0	-	-	2	0	-	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		81,868												365S
- Demand	NCP-SEC	1,702	985	3	32	511	158	5	-	-	5	5	-	2%
- Customer	CUS-SEC	80,166	68,785	67	6,727	4,002	75	1	-	-	448	62	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81,868	69,770	70	6,758	4,513	233	5	-	-	453	67	-	
(594) Maintenance of underground lines		942												367S
- Demand	NCP-SEC	205	119	0	4	61	19	1	-	-	1	1	-	22%
- Customer	CUS-SEC	737	632	1	62	37	1	0	-	-	4	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		942	751	1	66	98	20	1	-	-	5	1	-	
(595) Maintenance of line transformers		-												368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

[illegible]

West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense															
(920) Administrative and General Salaries			1,203												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	56		32	0	1	17	5	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	1,147		984	1	96	57	1	0	-	-	6	1	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,203	1,016	1	97	74	6	0	-	-	7	1	-	
(921) Office Supplies			2,486												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	115		67	0	2	35	11	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	2,371		2,034	2	199	118	2	0	-	-	13	2	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,486	2,101	2	201	153	13	0	-	-	14	2	-	
(922) Admin Expenses			-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-		-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	NONAGLAB-SEC-C	-		-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services			18,464												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	855		495	2	16	257	79	2	-	-	2	2	-	5%
- Customer	NONAGLAB-SEC-C	17,608		15,108	15	1,477	879	16	0	-	-	98	14	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			18,464	15,603	16	1,493	1,136	96	3	-	-	101	16	-	
(924) Property Insurance			145												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19		11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	126		108	0	11	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			145	119	0	11	12	2	0	-	-	1	0	-	
(925) Injury and Damages			2,067												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	96		55	0	2	29	9	0	-	-	0	0	-	5%
- Customer	DISTLAB-SEC-C	1,972		1,692	2	165	98	2	0	-	-	11	2	-	95%
- Commodity	DISTLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,067	1,747	2	167	127	11	0	-	-	11	2	-	
(926) Pension and Benefits			551												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	26		15	0	0	8	2	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	526		451	0	44	26	0	0	-	-	3	0	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			551	466	0	45	34	3	0	-	-	3	0	-	
(928) Regulatory Commission Expense			2,238												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	299		173	1	6	90	28	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,939		1,663	2	163	97	2	0	-	-	11	1	-	87%
- Commodity	DISTPLT-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,238	1,836	2	168	187	30	1	-	-	12	2	-	
(930.1) General Advertising			14												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1		0	0	0	0	0	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	14		12	0	1	1	0	0	-	-	0	0	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			14	12	0	1	1	0	0	-	-	0	0	-	
(903.2) Misc. Expense			314												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15		8	0	0	4	1	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	300		257	0	25	15	0	0	-	-	2	0	-	95%
- Commodity	NONAGLAB-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			314	266	0	25	19	2	0	-	-	2	0	-	

West Penn Rate District																
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University		Classification	
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU		Factor	
(931) Misc. Rent		704														NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-		5%	
- Customer	NONAGLAB-SEC-C	671	576	1	56	34	1	0	-	-	4	1	-		95%	
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		704	595	1	57	43	4	0	-	-	4	1	-			
(935) Maint. Of General Plant		1,590														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	213	123	0	4	64	20	1	-	-	1	1	-		13%	
- Customer	DISTPLT-SEC-C	1,377	1,182	1	116	69	1	0	-	-	8	1	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		1,590	1,305	2	120	133	21	1	-	-	8	2	-			
(9XX) Open		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-		13%	
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-		87%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Total A&G Expense		29,777														
- Demand		1,727	999	3	32	518	160	5	-	-	5	5	-			
- Customer		28,050	24,068	23	2,354	1,400	26	0	-	-	157	22	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		29,777	25,067	26	2,386	1,918	186	5	-	-	162	27	-			
Total O&M Expenses		124,011														
- Demand		5,275	3,052	9	98	1,582	488	15	-	-	15	15	-			
- Customer		118,737	101,879	99	9,963	5,928	111	1	-	-	664	92	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		124,011	104,931	109	10,061	7,510	599	16	-	-	679	107	-			

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West Penn Rate District			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification	
Allocation to Customer Classes		Allocation Factor	Total Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(403-360) Land			166												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	22		13	0	0	7	2	0	-	-	0	0	-	13%
- Customer	DIST_364-368-SEC-C	144		124	0	12	7	0	0	-	-	1	0	-	87%
- Commodity	DIST_364-368-SEC-E	-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			166	137	0	13	14	2	0	-	-	1	0	-	
(403-361) Structures			-												N/A
- Demand		-		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip			-												N/A
- Demand		-		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles			7,771												364S
- Demand	NCP-SEC	1,597		924	3	30	479	148	4	-	-	5	5	-	21%
- Customer	CUS-SEC	6,175		5,298	5	518	308	6	0	-	-	35	5	-	79%
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			7,771	6,222	8	548	787	154	5	-	-	39	9	-	
(403-365) OH Conductors			18,864												365S
- Demand	NCP-SEC	392		227	1	7	118	36	1	-	-	1	1	-	2%
- Customer	CUS-SEC	18,472		15,849	15	1,550	922	17	0	-	-	103	14	-	98%
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			18,864	16,076	16	1,557	1,040	54	1	-	-	104	15	-	
(403-366) UG Conduit			416												366S
- Demand	NCP-SEC	416		241	1	8	125	38	1	-	-	1	1	-	100%
- Customer	CUS-SEC	-		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			416	241	1	8	125	38	1	-	-	1	1	-	
(403-367) UG Conductors			5,064												367S
- Demand	NCP-SEC	1,102		638	2	20	331	102	3	-	-	3	3	-	22%
- Customer	CUS-SEC	3,962		3,400	3	332	198	4	0	-	-	22	3	-	78%
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			5,064	4,037	5	353	528	106	3	-	-	25	6	-	
(403-368) Line Transformers			12,329												368S
- Demand	NCP-SEC	2,282		1,320	4	42	685	211	6	-	-	7	7	-	19%
- Customer	CUS-SEC	10,047		8,620	8	843	502	9	0	-	-	56	8	-	81%
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	0%
Total			12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services			-												N/A
- Demand		-		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-390) Structures		3,939												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	527	305	1	10	158	49	1	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	3,412	2,928	3	286	170	3	0	-	-	19	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,939	3,232	4	296	328	52	2	-	-	21	4	-	
(403-391) Office Equipment		1,795												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	240	139	0	4	72	22	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,555	1,334	1	130	78	1	0	-	-	9	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,795	1,473	2	135	150	24	1	-	-	9	2	-	
(403-392) Transportation		679												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	91	53	0	2	27	8	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	588	505	0	49	29	1	0	-	-	3	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		679	557	1	51	57	9	0	-	-	4	1	-	
(403-393) Stores Equip		6												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	5	4	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	5	0	0	0	0	0	-	-	0	0	-	
(403-394) Tools, Shop & Garage Equip		853												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	114	66	0	2	34	11	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	739	634	1	62	37	1	0	-	-	4	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		853	700	1	64	71	11	0	-	-	4	1	-	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Secondary																
(403-395) Laboratory Equip		8														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	7	6	0	1	0	0	0	-	-	0	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		8	6	0	1	1	0	0	-	-	0	0	-			
(403-396) Power Equipment		3														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%		
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		3	2	0	0	0	0	0	-	-	0	0	-			
(403-397) Communication Equip		2,006														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	268	155	0	5	80	25	1	-	-	1	1	-	13%		
- Customer	DISTPLT-SEC-C	1,738	1,491	1	146	87	2	0	-	-	10	1	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,006	1,646	2	151	167	26	1	-	-	10	2	-			
(403-398) Misc. Equip		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
Amortization and Depletion of Utility Plant		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Cost of Removal/Salvage		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Average Net Salvage		-														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%		
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		-	-	-	-	-	-	-	-	-	-	-	-			
IS Adj - Depreciation Expense		11,280														DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,508	872	3	28	452	140	4	-	-	4	4	-	13%		
- Customer	DISTPLT-SEC-C	9,772	8,385	8	820	488	9	0	-	-	55	8	-	87%		
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		11,280	9,257	11	848	940	149	4	-	-	59	12	-			
Total Depreciation Expense		70,351														
- Demand		8,756	5,066	15	162	2,626	810	25	-	-	25	25	-			
- Customer		61,595	52,851	52	5,168	3,075	58	0	-	-	344	48	-			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		70,351	57,917	67	5,331	5,701	868	25	-	-	370	73	-			

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Secondary	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		9,221												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,233	713	2	23	370	114	3	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	7,988	6,854	7	670	399	7	0	-	-	45	6	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,221	7,568	9	693	769	122	4	-	-	48	10	-	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		5,049												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	675	391	1	13	202	62	2	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	4,374	3,753	4	367	218	4	0	-	-	24	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,049	4,144	5	380	421	67	2	-	-	26	5	-	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		2,142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	286	166	1	5	86	27	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,856	1,592	2	156	93	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,142	1,758	2	161	179	28	1	-	-	11	2	-	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		86,764												
- Demand		10,950	6,336	19	203	3,284	1,013	31	-	-	32	32	-	
- Customer		75,814	65,050	63	6,361	3,785	71	1	-	-	424	58	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		86,764	71,386	83	6,564	7,069	1,084	31	-	-	456	90	-	

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Secondary	Factor	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Taxes Other than Income													
Gross Receipt Taxes		16,356											DISTPLT-SEC
- Demand	Revenues	2,186	1,528	4	73	296	119	88	1	20	21	30	6 13%
- Customer	Revenues	14,170	9,905	26	473	1,916	774	572	4	130	138	194	38 87%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		16,356	11,433	30	546	2,211	894	660	4	150	160	224	43
Payroll Taxes		1,086											LABOR-SEC
- Demand	LABOR-SEC-D	52	30	0	1	16	5	0	-	-	0	0	- 5%
- Customer	LABOR-SEC-C	1,034	887	1	87	52	1	0	-	-	6	1	- 95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		1,086	917	1	88	67	6	0	-	-	6	1	-
PURTA Taxes		1,114											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	149	86	0	3	45	14	0	-	-	0	0	- 13%
- Customer	DISTPLT-SEC-C	965	828	1	81	48	1	0	-	-	5	1	- 87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		1,114	914	1	84	93	15	0	-	-	6	1	-
Real Estate Taxes		120											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	16	9	0	0	5	1	0	-	-	0	0	- 13%
- Customer	DISTPLT-SEC-C	104	90	0	9	5	0	0	-	-	1	0	- 87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		120	99	0	9	10	2	0	-	-	1	0	-
Sales & Use Taxes		5											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	- 13%
- Customer	DISTPLT-SEC-C	4	3	0	0	0	0	0	-	-	0	0	- 87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		5	4	0	0	0	0	0	-	-	0	0	-
Misc. Taxes		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	- 13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	- 87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		-	-	-	-	-	-	-	-	-	-	-	-
IS Adj, Payroll Taxes		-											LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	- 5%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	- 95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	- 13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	- 87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	- 0%
Total		-	-	-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		18,680											
- Demand		2,404	1,654	4	77	361	140	89	1	20	22	31	6
- Customer		16,277	11,713	28	650	2,021	776	572	4	130	150	196	38
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		18,680	13,367	32	727	2,382	916	661	4	150	172	226	43
Total Operating Expenses		229,456											
- Demand		18,628	11,042	33	378	5,227	1,641	134	1	20	69	77	6
- Customer		210,827	178,642	190	16,974	11,734	958	573	4	130	1,238	346	38
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
Total		229,456	189,684	223	17,352	16,961	2,600	708	4	150	1,307	423	43

[illegible]

[illegible]

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(366) Underground Conduit		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		149,237														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	-	-	
(370) Meters		216,452														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	-	-	
(371) Customer Premises		10,039														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	10,039	-	-	-	-	-	-	-	-	10,039	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	-	-	
(372) Leased Property Cust. Prem.		298														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	298	-	-	-	-	-	-	-	-	298	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		298	-	-	-	-	-	-	-	-	298	-	-	-	-	
(373) Streetlight		54,120														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	54,120	-	-	-	-	-	-	-	-	-	54,120	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	-	-	
Total Distribution Plant		446,839														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	-	-	
General Plant																
(389) Land		309														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	309	204	0	22	22	2	2	0	0	8	49	0	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		309	204	0	22	22	2	2	0	0	8	49	0	-	-	
(390) Structures		18,548														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	-	-	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(391) Office Equipment		2,524														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	2,524	1,661	2	177	182	16	19	1	1	63	401	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,524	1,661	2	177	182	16	19	1	1	63	401	0			
(392) Transportation		1,568														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	1,568	1,032	1	110	113	10	12	0	0	39	249	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1,568	1,032	1	110	113	10	12	0	0	39	249	0			
(393) Stores Equipment		29														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		29	19	0	2	2	0	0	0	0	1	5	0			
(394) Tools & Garage Equip.		2,675														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	2,675	1,761	2	188	193	17	21	1	1	67	425	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2,675	1,761	2	188	193	17	21	1	1	67	425	0			
(395) Laboratory		50														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	50	33	0	4	4	0	0	0	0	1	8	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		50	33	0	4	4	0	0	0	0	1	8	0			
(396) Power Equipment		35														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	35	23	0	2	3	0	0	0	0	1	6	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		35	23	0	2	3	0	0	0	0	1	6	0			
(397) Communication Equipment		5,117														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	5,117	3,368	5	359	369	33	39	1	1	128	812	1	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		5,117	3,368	5	359	369	33	39	1	1	128	812	1			
(398) Misc. Equipment		1														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	1	0	0	0	0	0	0	0	0	0	0			
Total General Plant		30,856														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			
- Customer		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4			
Total Utility Plant		504,215														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-			
- Customer		504,215	336,437	462	35,405	35,940	3,209	3,786	123	117	12,083	76,583	71			
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-			
Total		504,215	336,437	462	35,405	35,940	3,209	3,786	123	117	12,083	76,583	71			

West Penn Rate District			Residential Service	General Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Customer Service														
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(22,893)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(22,893)	(18,992)	(19)	(1,610)	(1,278)	(113)	(95)	(2)	(10)	(121)	(652)	(1)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,893)	(18,992)	(19)	(1,610)	(1,278)	(113)	(95)	(2)	(10)	(121)	(652)	(1)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service	Factor	Company	RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(138)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(138)	-	-	-	-	-	-	-	-	-	(138)	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(138)	-	-	-	-	-	-	-	-	-	(138)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(4,320)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(64,968)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Classification
														Factor
(108-370) Meters		(91,102)												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise		(6,460)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
(108-372) Leased Property Cust. Prem.		(280)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(280)	-	-	-	-	-	-	-	-	(280)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-	
(108-373) Street Lighting		(10,529)												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
(108-389) Land & Land Rights		(19)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	
(108-390) Struct & Impmnts -		(5,765)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	
(108-391) Office Furn & Equip		(1,773)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	
(108-392) Transportation Equip		(945)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	
(108-393) Stores Equip		(24)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,342)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	

West Penn Rate District			Residential Service	General Service	General Service	General Service	General Service	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification	
Allocation to Customer Classes		Allocation Factor	Total Company	RS	Volunteer GSV	Small GSS	Medium GSM	Large GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(108-395) Laboratory Equip			(43)												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(1)	(7)	(0)		100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(1)	(7)	(0)		
(108-396) Power Operated Equip			(31)												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(1)	(5)	(0)		100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(1)	(5)	(0)		
(108-397) Communication Equip			(2,648)												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	
(108-398) MISC Equip			(50)												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(1)	(8)	(0)		100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(1)	(8)	(0)		
Total Accumulated Depreciation			(213,332)												
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	
- Customer			(213,332)	(152,959)	(206)	(15,883)	(15,864)	(1,408)	(1,639)	(53)	(54)	(7,539)	(17,696)	(30)	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation			(213,332)	(152,959)	(206)	(15,883)	(15,864)	(1,408)	(1,639)	(53)	(54)	(7,539)	(17,696)	(30)	
OTHER RATE BASE ITEMS															
Other Rate Base Items															
Material & Supplies			2,738												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		2,738	1,803	3	192	198	18	21	1	1	68	435	0	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,738	1,803	3	192	198	18	21	1	1	68	435	0	
Cash Working Capital			7,480												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	
Deferred Storm Damage			6,654												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	

West Penn Rate District														
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		(31,164)												CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
Customer Advances		(557)												CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
ADIT		(66,089)												DISTPLT-CS
- Demand	DISTPLT-CS-D DISTPLT-CS-C DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	
Capitalized Pension and OPEB		(529)												DISTPLT-CS
- Demand	DISTPLT-CS-D DISTPLT-CS-C DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	
Total Other Rate Base Items		(81,466)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
Total Rate Base		209,416												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33	

West Penn Rate District	Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification		
Allocation to Customer Classes	Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

West Penn Rate District																
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Customer Service	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University			Classification
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU			Factor
Distribution Expenses																
Operations Expenses																
(580) Operation Supervision & Engineering		374														DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	374	287	0	33	43	5	6	0	0	-	-	-	0	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	287	0	33	43	5	6	0	0	-	-	-	0	-	
(581) Load Dispatching		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		1,165														CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,165	894	2	101	133	15	19	1	1	-	-	-	0	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,165	894	2	101	133	15	19	1	1	-	-	-	0	-	
(588) Miscellaneous distribution expenses		1,487														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,487	979	1	104	107	10	11	0	0	37	236	-	0	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,487	979	1	104	107	10	11	0	0	37	236	-	0	-	

West Penn Rate District			Residential Service	General Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	Classification	
Allocation to Customer Classes		Allocation Factor	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Customer Service															
(589) Rents			-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses			3,026												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,026	2,160	3	238	284	29	36	1	1	37	236	1		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total			3,026	2,160	3	238	284	29	36	1	1	37	236	1	
Maintenance Expense															
(590) Maintenance Supervision and Engineering			14												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	14	9	0	1	1	0	0	0	0	-	3	0		100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			14	9	0	1	1	0	0	0	0	3	0		
(591) Maintenance of Structures			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers			-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems			656												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	656	-	-	-	-	-	-	-	-	-	656	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			656	-	-	-	-	-	-	-	-	656	-	-	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
Customer Service																
(597) Maintenance of meters		2,492														CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	-	1	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	-	1		
(598) Maintenance of miscellaneous distribution plant		182														DISTPLT-CS
- Demand	DISTPLT-CS-D DISTPLT-CS-C DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		182	120	0	13	13	1	1	0	0	5	29	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		182	120	0	13	13	1	1	0	0	5	29	0	0		
Total Dist. Maintenance Expenses		3,344														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-		
- Customer		3,344	2,041	3	231	300	33	41	1	1	5	688	1	1		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		3,344	2,041	3	231	300	33	41	1	1	5	688	1	1		
Total Distribution Expenses		6,371														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-		
- Customer		6,371	4,201	7	469	583	62	77	3	2	42	924	1	1		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		6,371	4,201	7	469	583	62	77	3	2	42	924	1	1		
Customer Accounts																
(901) Supervision		34														CUS
- Demand	CUSTACCLAB-CS-D CUSTACCLAB-CS-C CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		34	30	0	3	2	0	0	0	0	0	0	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		34	30	0	3	2	0	0	0	0	0	0	0	0		
(902) Meter Reading Expenses		1,021														CUS
- Demand	MR-Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	0		
(903) Collections & Records		10,792														CUS
- Demand	ACC903	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	0	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	0		
(904) Uncollectables		5,265														CUS
- Demand	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer		5,265	4,842	3	47	192	78	57	0	13	14	19	-	-	100%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		5,265	4,842	3	47	192	78	57	0	13	14	19	-	-		

[illegible]

West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense															
(920) Administrative and General Salaries			470												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	470	373	0	36	29	2	2	0	0	3	25	0	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		470	373	0	36	29	2	2	0	0	3	25	0		
(921) Office Supplies			972												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	972	772	1	74	61	4	4	0	0	5	51	0	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		972	772	1	74	61	4	4	0	0	5	51	0		
(922) Admin Expenses			-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services			7,220												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	7,220	5,733	6	549	450	30	32	1	1	39	377	1	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,220	5,733	6	549	450	30	32	1	1	39	377	1		
(924) Property Insurance			29												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0		
(925) Injury and Damages			286												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	286	188	0	21	26	3	3	0	0	2	42	0	100%	
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		286	188	0	21	26	3	3	0	0	2	42	0		
(926) Pension and Benefits			216												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	216	171	0	16	13	1	1	0	0	1	11	0	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216	171	0	16	13	1	1	0	0	1	11	0		
(928) Regulatory Commission Expense			454												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	454	299	0	32	33	3	3	0	0	11	72	0	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	299	0	32	33	3	3	0	0	11	72	0		
(930.1) General Advertising			6												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	6	4	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	4	0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense			123												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	123	98	0	9	8	1	1	0	0	1	6	0	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	98	0	9	8	1	1	0	0	1	6	0		

West Penn Rate District		Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent				275												NONAGLAB-CS
- Demand		NONAGLAB-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		NONAGLAB-CS-C		275	219	0	21	17	1	1	0	0	1	14	0	100%
- Commodity		NONAGLAB-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				275	219	0	21	17	1	1	0	0	1	14	0	
(935) Maint. Of General Plant				322												DISTPLT-CS
- Demand		DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		DISTPLT-CS-C		322	212	0	23	23	2	2	0	0	8	51	0	100%
- Commodity		DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				322	212	0	23	23	2	2	0	0	8	51	0	
(9XX) Open				-												DISTPLT-CS
- Demand		DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		DISTPLT-CS-C		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total				-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense				10,373												
- Demand				-	-	-	-	-	-	-	-	-	-	-	-	
- Customer				10,373	8,089	9	784	663	47	51	2	1	72	654	1	
- Commodity				-	-	-	-	-	-	-	-	-	-	-	-	
Total				10,373	8,089	9	784	663	47	51	2	1	72	654	1	
Total O&M Expenses				44,065												
- Demand				-	-	-	-	-	-	-	-	-	-	-	-	
- Customer				44,065	36,039	37	3,153	2,545	213	191	5	17	250	1,614	2	
- Commodity				-	-	-	-	-	-	-	-	-	-	-	-	
Total				44,065	36,039	37	3,153	2,545	213	191	5	17	250	1,614	2	

[illegible]

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
(403-360) Land		1												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	1	-	-	-	-	-	-	-	-	-	1	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	-	-	-	-	-	-	-	-	-	1	-	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		271												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	271	-	-	-	-	-	-	-	-	-	271	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		271	-	-	-	-	-	-	-	-	-	271	-	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		2,605												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	2,605	2,235	2	219	130	2	0	-	-	15	2	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

West Penn Rate District																
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor		
(403-370) Meters		16,083														CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5			
(403-371) Install on Cust Premise		208														CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		208	-	-	-	-	-	-	-	-	208	-	-			
(403-372) Leased Property Cust. Prem.		2														CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		2	-	-	-	-	-	-	-	-	2	-	-			
(403-373) Streetlight		3,485														CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-			
(403-389) Land		1														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		1	0	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	0	0	0	0	0	0	0	0	0	0	0			
(403-390) Structures		798														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		798	526	1	56	58	5	6	0	0	20	127	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		798	526	1	56	58	5	6	0	0	20	127	0			
(403-391) Office Equipment		364														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		364	240	0	26	26	2	3	0	0	9	58	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		364	240	0	26	26	2	3	0	0	9	58	0			
(403-392) Transportation		138														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		138	91	0	10	10	1	1	0	0	3	22	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		138	91	0	10	10	1	1	0	0	3	22	0			
(403-393) Stores Equip		1														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		1	1	0	0	0	0	0	0	0	0	0	0			
(403-394) Tools, Shop & Garage Equip		173														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%		
- Customer		173	114	0	12	12	1	1	0	0	4	27	0	100%		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%		
Total		173	114	0	12	12	1	1	0	0	4	27	0			

West Penn Rate District																
Allocation to Customer Classes	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State			
Customer Service	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University		Classification	
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU		Factor	
(403-395) Laboratory Equip		2														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	2	1	0	0	0	0	0	0	0	0	0	0	0	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		2	1	0	0	0	0	0	0	0	0	0	0	0		
(403-396) Power Equipment		1														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	1	0	0	0	0	0	0	0	0	0	0	0	0	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		1	0	0	0	0	0	0	0	0	0	0	0	0		
(403-397) Communication Equip		407														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	407	268	0	29	29	3	3	0	0	10	65	0	0	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		407	268	0	29	29	3	3	0	0	10	65	0	0		
(403-398) Misc. Equip		-														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
Amortization and Depletion of Utility Plant		-														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
IS Adj - Cost of Removal/Salvage		-														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
IS Adj - Average Net Salvage		-														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-		
IS Adj - Depreciation Expense		2,287														DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Customer	DISTPLT-CS-C	2,287	1,505	2	161	165	15	18	1	1	57	363	0	0	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		2,287	1,505	2	161	165	15	18	1	1	57	363	0	0		
Total Depreciation Expense		27,873														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-		
- Customer		27,873	18,190	28	1,986	2,331	238	292	10	9	335	4,450	5	5		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		27,873	18,190	28	1,986	2,331	238	292	10	9	335	4,450	5	5		

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders														
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS														
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization														
Storm Reserve Amortization		1,869												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,869	1,230	2	131	135	12	14	0	0	47	297	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,869	1,230	2	131	135	12	14	0	0	47	297	0	
Extraordinary Storm Reserve Amort														
Extraordinary Storm Reserve Amort		1,024												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,024	674	1	72	74	7	8	0	0	26	162	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,024	674	1	72	74	7	8	0	0	26	162	0	
COVID-19 Reg Asset Amort														
COVID-19 Reg Asset Amort		434												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	434	286	0	30	31	3	3	0	0	11	69	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		434	286	0	30	31	3	3	0	0	11	69	0	
Streetlight Reg Asset Amort														
Streetlight Reg Asset Amort		2,907												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	2,907	-	-	-	-	-	-	-	-	-	2,907	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort														
Verizon Pole Attach Amort		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization														
Total Depreciation and Amortization		34,108												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34,108	20,380	31	2,219	2,571	259	317	10	9	418	7,886	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,108	20,380	31	2,219	2,571	259	317	10	9	418	7,886	6	

West Penn Rate District			Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Customer Service	Factor	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
Taxes Other than Income														
Gross Receipt Taxes		3,316												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	3,316	2,318	6	111	448	181	134	1	31	32	45	9	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,316	2,318	6	111	448	181	134	1	31	32	45	9	
Payroll Taxes														
		421												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	421	334	0	32	26	2	2	0	0	2	22	0	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		421	334	0	32	26	2	2	0	0	2	22	0	
PURTA Taxes														
		226												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	226	149	0	16	16	1	2	0	0	6	36	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	149	0	16	16	1	2	0	0	6	36	0	
Real Estate Taxes														
		24												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	24	16	0	2	2	0	0	0	0	1	4	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	16	0	2	2	0	0	0	0	1	4	0	
Sales & Use Taxes														
		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes														
		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes														
		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes														
		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income														
		3,988												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,988	2,817	7	160	493	185	138	1	31	41	108	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,988	2,817	7	160	493	185	138	1	31	41	108	9	
Total Operating Expenses														
		82,161												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	17	

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT					
Intangible Plant					
(301) Organization					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
(302) Franchises and Consents					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
(303) Intangible Plant					
- Demand		OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer		OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity		OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total					
Distribution Plant					
(350) Transmission Land					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(352) Transmission Structures					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(353) Trans. Station Equipment					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(354) Trans. Towers & Fixtures					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(355) Trans. Poles & Fixtures					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(356) Trans. OH Conductors					
- Demand		NCP			
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit		NCP			
- Demand					
- Customer					
- Commodity					
Total					
(358) Trans. UG Conductors		NCP			
- Demand					
- Customer					
- Commodity					
Total					
(359) Trans. Roads		NCP			
- Demand					
- Customer					
- Commodity					
Total					
(360) Land and Land Rights		DIST_364-368-SUB-D DIST_364-368-SUB-C DIST_364-368-SUB-E	DIST_364-368-PRI-D DIST_364-368-PRI-C DIST_364-368-PRI-E	DIST_364-368-SEC-D DIST_364-368-SEC-C DIST_364-368-SEC-E	DIST_364-368-CS-D DIST_364-368-CS-C DIST_364-368-CS-E
- Demand					
- Customer					
- Commodity					
Total					
(361) Structures and Improvements		NCP	NCP-PRIMARY		
- Demand					
- Customer					
- Commodity					
Total					
(362) Station Equipment		NCP	NCP-PRIMARY		
- Demand					
- Customer					
- Commodity					
Total					
(364) Poles, Towers & Fixtures		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC	STLT-Direct
- Demand					
- Customer					
- Commodity					
Total					
(365) Overhead Conductors & Devices		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC	
- Demand					
- Customer					
- Commodity					
Total					
(366) Underground Conduit		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC	
- Demand					
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(367) Underground Conductors & Device</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(368) Line Transformers</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(369) Services</u>					
- Demand					
- Customer					CUS-SEC
- Commodity					
Total					
<u>(370) Meters</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(371) Customer Premises</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(372) Leased Property Cust. Prem.</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(373) Streetlight</u>					
- Demand					
- Customer					STLT-Direct
- Commodity					
Total					
General Plant					
<u>(389) Land</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(390) Structures</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(391) Office Equipment</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(392) Transportation</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(394) Tools & Garage Equip.					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(395) Laboratory					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(396) Power Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(397) Communication Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(398) Misc. Equipment					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
ACCUMULATED DEPRECIATION					
Accumulated Depreciation					
(108-302) Franchise & Consents					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
(108-303) Intangible Plant					
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D	
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C	
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E	
Total					
(108-350) Transm Land					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(108-352) Transm Structures</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-353) Transm Station Equipment</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-354) Transm Towers & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-355) Transm Poles & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-356) Transm OH Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-357) Transm Underground Conduit</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-358) Transm UG Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-359) Transm Roads</u>					
- Demand	NCP	-	-	-	-
- Customer		-	-	-	-
- Commodity		-	-	-	-
Total					
<u>(108-360) Land</u>					
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D	
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C	
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E	
Total					
<u>(108-361) Structures</u>					
- Demand	NCP	NCP-PRIMARY			
- Customer		-			
- Commodity		-			
Total					
<u>(108-362) Station Equip</u>					
- Demand	NCP	NCP-PRIMARY			
- Customer		-			
- Commodity		-			
Total					
<u>(108-364) Poles</u>					
- Demand	NCP	NCP-PRI	NCP-SEC		
- Customer		CUS-PRI	CUS-SEC	STLT-Direct	
- Commodity		-			
Total					
<u>(108-365) OH Conductors</u>					
- Demand	NCP	NCP-PRI	NCP-SEC		-

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-366) UG Conduit					
- Demand		NCP	NCP-PRI	NCP-SEC	-
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-367) UG Cond & Dev					
- Demand		NCP	NCP-PRI	NCP-SEC	-
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-368) Line Transformers					
- Demand		NCP	NCP-PRI	NCP-SEC	-
- Customer		-	CUS-PRI	CUS-SEC	-
- Commodity		-	-	-	-
Total					
(108-369) Services					
- Demand					-
- Customer					CUS-SEC
- Commodity					-
Total					
(108-370) Meters					
- Demand					-
- Customer					Meters
- Commodity					-
Total					
(108-371) Install on Cust Premise					
- Demand					-
- Customer					OL-Direct
- Commodity					-
Total					
(108-372) Leased Property Cust. Prem.					
- Demand					-
- Customer					OL-Direct
- Commodity					-
Total					
(108-373) Street Lighting					
- Demand					-
- Customer					STLT-Direct
- Commodity					-
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(108-389) Land & Land Rights</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-390) Struct & Impmnts -</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-391) Office Furn & Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-392) Transportation Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-393) Stores Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-394) Tools, Shop & Garage Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-395) Laboratory Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-396) Power Operated Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-397) Communication Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					
<u>(108-398) MISC Equip</u>					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS					
Other Rate Base Items					
<u>Material & Supplies</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Cash Working Capital</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Deferred Storm Damage</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Customer Deposits</u>					
- Demand					
- Customer					Deposits
- Commodity					
Total					
<u>Customer Advances</u>					
- Demand					
- Customer					CUS-RES
- Commodity					
Total					
<u>ADIT</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Capitalized Pension and OPEB</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES					
Transmission Expenses					
Operations Expenses					
(560) Operating Supervision & Engineering					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(561) Load Dispatch					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(562) Station Expenses					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(563) Overhead Line Expenses					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(565) Transmission of Electricity by Others					
- Demand		NCP			
- Customer					
- Commodity					
Total					
(566) Miscellaneous transmission expenses					
- Demand		NCP			
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service		
Maintenance Expense							
<u>(568) Maintenance Supervision and Engineering</u>		NCP					
- Demand							
- Customer							
- Commodity							
Total							
<u>(569) Maintenance of Structures</u>		NCP					
- Demand							
- Customer							
- Commodity							
Total							
<u>(570) Maintenance of Station Equipment</u>		NCP					
- Demand							
- Customer							
- Commodity							
Total							
<u>(571) Maintenance of Overhead Lines</u>		NCP					
- Demand							
- Customer							
- Commodity							
Total							
<u>(572) Maintenance of miscellaneous distribution plant</u>		NCP					
- Demand							
- Customer							
- Commodity							
Total							
Distribution Expenses							
Operations Expenses							
<u>(580) Operation Supervision & Engineering</u>		DistOpExp-SUB-D DistOpExp-SUB-C DistOpExp-SUB-E	DistOpExp-PRI-D DistOpExp-PRI-C DistOpExp-PRI-E	DistOpExp-SEC-D DistOpExp-SEC-C DistOpExp-SEC-E	DistOpExp-CS-D DistOpExp-CS-C DistOpExp-CS-E		
- Demand							
- Customer							
- Commodity							
Total							
<u>(581) Load Dispatching</u>		NCP	NCP-PRIMARY				
- Demand							
- Customer							
- Commodity							
Total							
<u>(582) Station Expenses</u>		NCP	NCP-PRIMARY				
- Demand							
- Customer							
- Commodity							
Total							
<u>(583) Overhead line expenses</u>		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC			
- Demand							
- Customer							
- Commodity							
Total							
<u>(584) Underground line expenses</u>		NCP	NCP-PRI CUS-PRI	NCP-SEC CUS-SEC			
- Demand							
- Customer							
- Commodity							
Total							

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(586) Meter expenses</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(588) Miscellaneous distribution expenses</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(589) Rents</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Maintenance Expense</u>					
<u>(590) Maintenance Supervision and Engineering</u>					
- Demand		DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer		DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity		DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total					
<u>(591) Maintenance of Structures</u>					
- Demand		NCP	NCP-PRIMARY		
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment					
- Demand		NCP	NCP-PRIMARY		
- Customer					
- Commodity					
Total					
(593) Maintenance of Overhead Lines					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
(594) Maintenance of underground lines					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
(595) Maintenance of line transformers					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
(596) Maintenance of street lighting and signal systems					
- Demand					
- Customer					STLT-Direct
- Commodity					
Total					
(597) Maintenance of meters					
- Demand					
- Customer					Meters
- Commodity					
Total					
(598) Maintenance of miscellaneous distribution plant					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
Customer Accounts					
(901) Supervision					
- Demand					CUSTACCLAB-CS-D
- Customer					CUSTACCLAB-CS-C
- Commodity					CUSTACCLAB-CS-E
Total					
(902) Meter Reading Expenses					
- Demand					
- Customer					MR-Exp
- Commodity					
Total					
(903) Collections & Records					
- Demand					
- Customer					ACC903
- Commodity					
Total					
(904) Uncollectables					
- Demand					
- Customer					Uncollectibles
- Commodity					
Total					
(905) Misc. Customer Accounts					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
Customer Information					
(907) Supervision					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
(908) Customer Information					
- Demand					
- Customer					ACC908
- Commodity					
Total					
(909) Advertising					
- Demand					
- Customer					CUS-SEC
- Commodity					
Total					
(910) Misc. Expense					
- Demand					
- Customer					ACC910
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
Sales					
(911) Sales Supervision					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
(913) Advertising Expense					
- Demand					
- Customer					CUS-TOT
- Commodity					
Total					
Administrative & General Expense					
(920) Administrative and General Salaries					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(921) Office Supplies					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(922) Admin Expenses					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(923) Outside Services					
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D	
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C	
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E	
Total					
(924) Property Insurance					
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D	
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C	
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E	
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<u>(925) Injury and Damages</u>				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
<u>(926) Pension and Benefits</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(928) Regulatory Commission Expense</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>(930.1) General Advertising</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(903.2) Misc. Expense</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(931) Misc. Rent</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(935) Maint. Of General Plant</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>(9XX) Open</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
<u>(403-303) Intangible</u>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<u>(403-350) Transm Land</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(403-352) Transm Strcutres</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-353) Transm Station Equipment</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-354) Transm Towers & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-355) Transm Poles & Fixtures</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-356) Transm OH Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-357) Transm UG Conduit</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-358) Transm UG Conductors</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-359) Transm Roads</u>					
- Demand	NCP	-	-	-	-
- Customer					
- Commodity					
Total					
<u>(403-360) Land</u>					
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D	
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C	
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E	
Total					
<u>(403-361) Structures</u>					
- Demand	NCP	NCP			
- Customer					
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip					
- Demand		NCP	NCP		
- Customer					
- Commodity					
Total					
(403-364) Poles					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	STLT-Direct
- Commodity					
Total					
(403-365) OH Conductors					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
(403-366) UG Conduit					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(403-367) UG Conductors</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(403-368) Line Transformers</u>					
- Demand		NCP	NCP-PRI	NCP-SEC	
- Customer			CUS-PRI	CUS-SEC	
- Commodity					
Total					
<u>(403-369) Services</u>					
- Demand					
- Customer					CUS-SEC
- Commodity					
Total					
<u>(403-370) Meters</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(403-371) Install on Cust Premise</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(403-372) Leased Property Cust. Prem.</u>					
- Demand					
- Customer					OL-Direct
- Commodity					
Total					
<u>(403-373) Streetlight</u>					
- Demand					
- Customer					STLT-Direct
- Commodity					
Total					
<u>(403-389) Land</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-390) Structures</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-391) Office Equipment</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-392) Transportation</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<u>(403-393) Stores Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-394) Tools, Shop & Garage Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-395) Laboratory Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-396) Power Equipment</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-397) Communication Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>(403-398) Misc. Equip</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>Amortization and Depletion of Utility Plant</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>IS Adj - Cost of Removal/Salvage</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>IS Adj - Average Net Salvage</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					
<u>IS Adj - Depreciation Expense</u>					
- Demand		DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer		DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity		DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total					

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
<u>Gross Receipt Taxes</u>				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
<u>Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>PURTA Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Real Estate Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Sales & Use Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Misc. Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>IS Adj, Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>Other Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921) Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(930.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strcutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District		Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Summary of Allocators		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Description			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%										100.0%	
OL-Direct	Direct to Area Lighting	100.00%									100.0%		
Revenues	Tariff Revenue Allocator	100.00%	69.9%	0.2%	3.3%	13.5%	5.5%	4.0%	0.0%	0.9%	1.0%	1.4%	0.3%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	57.9%	34.2%	7.7%	0.0%	0.0%	0.0%	0.0%	0.2%
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.8%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
CUS-TOT	Customers - Total	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
NCP	Max NCP - Subtrans	100.00%	42.0%	0.1%	1.3%	22.4%	10.3%	17.4%	0.0%	4.8%	0.2%	0.2%	1.2%
NCP-PRIMARY	Primary System NCP	100.00%	53.4%	0.2%	1.7%	28.2%	11.6%	2.8%	0.0%	0.0%	0.3%	0.3%	1.5%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	7.2%	39.6%	33.4%	0.0%	0.0%	0.0%	0.0%	19.8%
NCP-SEC	NCP Demand Sec	100.00%	57.9%	0.2%	1.9%	30.0%	9.3%	0.3%	0.0%	0.0%	0.3%	0.3%	0.0%
Deposits	Customer Deposits	100.00%	46.3%	0.1%	6.0%	37.6%	6.8%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.9%	0.1%	7.1%	4.3%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	79.3%	0.1%	12.2%	7.3%	0.2%	0.0%	0.0%	0.0%	0.8%	0.1%	0.0%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	86.4%	0.1%	8.0%	4.8%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
Meters	Meter Plant	100.00%	76.7%	0.1%	8.7%	11.4%	1.3%	1.6%	0.1%	0.0%	0.0%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
Uncollectibles	Uncollectibles	100.00%	92.0%	0.0%	0.9%	3.6%	1.5%	1.1%	0.0%	0.2%	0.3%	0.4%	

West Penn Rate District			Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	
Summary of Allocators		Description	Total Company											
Internal Allocators														
TOTPLT-SUB-D			100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
TOTPLT-SUB-C			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D			100.00%	52.85%	0.16%	1.70%	28.03%	11.88%	3.15%	0.00%	0.00%	0.27%	0.26%	1.71%
TOTPLT-PRI-C			100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
TOTPLT-PRI-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D			100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
TOTPLT-SEC-C			100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.56%	0.08%	0.00%	0.00%
TOTPLT-SEC-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C			100.00%	66.73%	0.09%	7.02%	7.13%	0.64%	0.75%	0.02%	0.02%	2.40%	15.19%	0.01%
TOTPLT-CS-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D			100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DISTPLT-SUB-C			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D			100.00%	52.85%	0.16%	1.70%	28.02%	11.88%	3.15%	0.00%	0.00%	0.27%	0.26%	1.71%
DISTPLT-PRI-C			100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DISTPLT-PRI-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D			100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DISTPLT-SEC-C			100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.56%	0.08%	0.00%	0.00%
DISTPLT-SEC-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C			100.00%	65.82%	0.09%	7.02%	7.21%	0.64%	0.77%	0.03%	0.02%	2.50%	15.87%	0.01%
DISTPLT-CS-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_368-SUB-D			100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DIST_368-SUB-C			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_368-SUB-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_368-PRI-D			100.00%	0.00%	0.00%	0.00%	7.25%	39.59%	33.40%	0.00%	0.00%	0.00%	0.00%	19.76%
DIST_368-PRI-C			100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DIST_368-PRI-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_368-SEC-D			100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DIST_368-SEC-C			100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.56%	0.08%	0.00%	0.00%
DIST_368-SEC-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_368-CS-D			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_368-CS-C			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
DIST_368-CS-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D			100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
LABOR-SUB-C			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D			100.00%	53.18%	0.16%	1.71%	28.15%	11.71%	2.96%	0.00%	0.00%	0.27%	0.26%	1.60%
LABOR-PRI-C			100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
LABOR-PRI-E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

[illegible]

West Penn Rate District Summary of Allocators		Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Power / Transmission	Primary Power Sch. 44	Primary Power Sch. 46	Outdoor Lighting	Street Lighting Service	Penn. State University	
	Description	Total Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
NONAGLAB-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		100.00%	79.41%	0.09%	7.61%	6.24%	0.42%	0.45%	0.01%	0.01%	0.54%	5.22%	0.01%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D		100.00%	53.21%	0.16%	1.71%	28.17%	11.69%	2.94%	0.00%	0.00%	0.27%	0.26%	1.59%
		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		100.00%	76.73%	0.13%	8.71%	11.45%	1.27%	1.59%	0.05%	0.05%	0.00%	0.00%	0.03%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D		100.00%	52.94%	0.16%	1.70%	28.06%	11.83%	3.10%	0.00%	0.00%	0.27%	0.26%	1.68%
		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		100.00%	60.74%	0.10%	6.89%	9.06%	1.00%	1.26%	0.04%	0.04%	0.00%	20.84%	0.02%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D		100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D		100.00%	52.98%	0.16%	1.70%	28.08%	11.81%	3.07%	0.00%	0.00%	0.27%	0.26%	1.67%
		100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D		100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
		100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		100.00%	82.96%	0.08%	7.03%	5.58%	0.49%	0.42%	0.01%	0.05%	0.53%	2.85%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	20.55%	79.45%	0.00%
364 Secondary Classifier	364S	100.00%	20.55%	79.45%	0.00%
365 Primary Classifier	365P	100.00%	2.08%	97.92%	0.00%
365 Secondary Classifier	365S	100.00%	2.08%	97.92%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	21.77%	78.23%	0.00%
367 Secondary Classifier	367S	100.00%	21.77%	78.23%	0.00%
368 Primary Classifier	368P	100.00%	18.51%	81.49%	0.00%
368 Secondary Classifier	368S	100.00%	18.51%	81.49%	0.00%

West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	89.55%	10.45%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	13.07%	86.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	89.84%	10.16%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	13.37%	86.63%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	8.48%	91.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	13.37%	86.63%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	88.23%	11.77%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.78%	95.22%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	98.06%	1.94%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	18.89%	81.11%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	71.58%	28.42%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.30%	97.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	77.49%	22.51%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.77%	96.23%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	4.7%	95.3%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	14.6%	1.9%	80.7%	2.8%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	8.8%	3.8%	87.4%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (Plant)	ACC367-PLT	100.0%	5.4%	1.5%	93.2%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	9.9%	90.1%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	25.7%	1.7%	70.2%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	19.4%	3.4%	77.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (A/D)	ACC367-AD	100.0%	9.4%	1.4%	89.2%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	5.1%	12.6%	72.2%	10.0%
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expenses Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Labor Expenses	LABOR	100.0%	8.1%	17.3%	53.7%	20.8%
Dist Labor Expenses	DISTLAB	100.0%	6.5%	20.8%	63.9%	8.8%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	6.2%	16.7%	58.7%	18.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	5.6%	17.9%	55.0%	21.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,404,283	249,037	504,183	2,204,224	446,839
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368		2,453,004	192,763	55,552	2,188,119	16,570
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total General Plant		235,083	17,197	34,816	152,213	30,856
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Utility Plant		3,765,347	278,370	552,111	2,430,652	504,215
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Distribution Operating Expenses		5,261	136	1,830	2,130	1,165
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses		106,531	8,289	12,284	82,810	3,148
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expense		111,793	8,426	14,114	84,940	4,313
Distribution Expense Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Total Operating Expenses excl. A&G		159,983	15,416	16,641	94,234	33,692
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
RS	7,237,022,340	37.3%	636,179	85.7%
GSV	18,944,346	0.1%	630	0.1%
GSS	210,898,870	1.1%	62,540	8.4%
GSM	3,335,030,667	17.2%	37,355	5.0%
GSL	2,072,266,580	10.7%	903	0.1%
GP/TP	5,177,946,964	26.7%	190	0.0%
PP44	71,779,158	0.4%	1	0.0%
PP46	1,012,139,446	5.2%	3	0.0%
POL	23,560,789	0.1%	4,112	0.6%
STLT	21,689,311	0.1%	571	0.1%
PSU	198,529,807	1.0%	1	0.0%
Total	19,379,808,277	100.00%	742,485	100.00%

West Penn Rate District Summary of Rates										
Current Rates										
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44		Rate PP46	
<u>Distribution</u>										
Distribution Charge	\$ 7.44	\$ 7.44	\$ 9.52	\$ 18.91	\$ 145.82	\$ 983.20	\$ 4.08	\$	5.45	
All kW	\$ 2.46	\$ 2.46	\$ -	\$ 2.81	\$ 3.99	\$ 0.61	\$ 0.11	\$	0.52	
All kWh	\$ 0.03487	\$ 0.03487	\$ 0.03529	\$ 0.00400	\$ -					
All rkVA			\$ 0.18	\$ 0.18	\$ 0.18					
Smart Meter Charge	\$ (0.00)	\$ (0.00)	\$ (0.04)	\$ (0.04)	\$ 7.89	\$ 7.89	\$ 7.89	\$	7.89	
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%		5.000%	
TCJA Voluntary Surcharge	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%		-3.130%	
STAS	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%		-0.05%	
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$	1.237	
Universal Service	\$ 0.00795	\$ 0.00795								
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$	0.22	
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$	0.06398	
<u>Proposed Rates</u>										
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44		Rate PP46	
<u>Distribution</u>										
Distribution Charge	\$ 11.50	\$ 11.50	\$ 14.41	\$ 26.01	\$ 196.78	\$ 1,335.94	\$ 5.45	\$	7.32	
All kW	\$ 3.44	\$ 3.44	\$ -	\$ 3.87	\$ 5.38	\$ 0.83	\$ 0.15	\$	0.70	
All kWh	\$ 0.04756	\$ 0.04756	\$ 0.05343	\$ 0.24762	\$ -					
All rkVA			\$ 0.25	\$ 0.24	\$ 0.24					
Smart Meter Charge	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$	-	
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		0.000%	
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		0.000%	
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$	1.237	
Universal Service	\$ 0.00795	\$ 0.00795	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$	0.22	
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$	0.06398	

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
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West Penn Rate District
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ 370	\$ 309,796	\$ 825,093	\$ 1,134,889	\$ 432,372	\$ -	\$ 432,372	\$ 825,093	\$ 1,257,465	\$ 122,946	39.7%	\$ 122,576	10.8%
2	GSV	630	18,944	37,987	\$ 810	\$ 1	\$ 811	\$ 2,161	\$ 2,972	\$ 1,119	\$ -	\$ 1,119	\$ 2,161	\$ 3,279	\$ 308	38.0%	\$ 307	10.3%
3	GSS	62,540	210,899	0	\$ 14,587	\$ 217	\$ 14,804	\$ 23,983	\$ 38,787	\$ 22,085	\$ -	\$ 22,085	\$ 23,983	\$ 46,069	\$ 7,498	51.4%	\$ 7,281	18.8%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,002	\$ 57,082	\$ 379,093	\$ 436,175	\$ 77,145	\$ -	\$ 77,145	\$ 379,093	\$ 456,238	\$ 21,066	37.6%	\$ 20,063	4.6%
5	GSL	900	2,072,267	7,376,697	\$ 21,553	\$ 422	\$ 21,975	\$ 138,322	\$ 160,297	\$ 29,085	\$ -	\$ 29,085	\$ 138,322	\$ 167,406	\$ 7,532	34.9%	\$ 7,110	4.4%
6	GP/TP	190	5,177,947	13,682,342	\$ 11,716	\$ 133	\$ 11,849	\$ 343,338	\$ 355,187	\$ 15,920	\$ -	\$ 15,920	\$ 343,338	\$ 359,258	\$ 4,204	35.9%	\$ 4,071	1.1%
7	PP44	1	71,779	0	\$ 34	\$ (1)	\$ 33	\$ 4,715	\$ 4,748	\$ 45	\$ -	\$ 45	\$ 4,715	\$ 4,760	\$ 11	33.6%	\$ 12	0.3%
8	PP46	3	1,012,139	0	\$ 2,877	\$ 36	\$ 2,913	\$ 67,680	\$ 70,593	\$ 3,862	\$ -	\$ 3,862	\$ 67,680	\$ 71,543	\$ 986	34.3%	\$ 949	1.3%
9	POL	4,112	23,561	0	\$ 4,305	\$ 82	\$ 4,387	\$ 2,088	\$ 6,475	\$ 6,201	\$ -	\$ 6,201	\$ 2,088	\$ 8,290	\$ 1,897	44.1%	\$ 1,815	28.0%
10	STLT	571	21,689	0	\$ 6,043	\$ 115	\$ 6,158	\$ 2,932	\$ 9,090	\$ 8,706	\$ -	\$ 8,706	\$ 2,932	\$ 11,638	\$ 2,663	44.1%	\$ 2,548	28.0%
11	PSU	1	198,530	0	\$ 921	\$ 9	\$ 931	\$ 13,213	\$ 14,144	\$ 1,316	\$ (0)	\$ 1,316	\$ 13,213	\$ 14,529	\$ 395	42.8%	\$ 385	2.7%
12	Rider L	7		368,423	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 84	\$ -	\$ 84	\$ -	\$ 84	\$ 22	36.7%	\$ 22	36.7%
13	TOTAL West Pen	742,485	19,379,808	33,518,607	\$ 428,413	\$ 2,387	\$ 430,800	\$ 1,802,617	\$ 2,233,417	\$ 597,940	\$ (0)	\$ 597,940	\$ 1,802,617	\$ 2,400,557	\$ 169,527	39.6%	\$ 167,140	7.5%

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ (10,209)	\$ 299,217	\$ 825,093	\$ 1,124,310	\$ 432,372	\$ -	\$ 432,372	\$ 825,093	\$ 1,257,465	\$ 122,946	39.7%	\$ 133,155	11.8%
2	GSV	630	18,944	37,987	\$ 810	\$ (26)	\$ 784	\$ 2,161	\$ 2,945	\$ 1,119	\$ -	\$ 1,119	\$ 2,161	\$ 3,279	\$ 308	38.0%	\$ 335	11.4%
3	GSS	62,540	210,899	0	\$ 14,587	\$ (301)	\$ 14,286	\$ 23,983	\$ 38,270	\$ 22,085	\$ -	\$ 22,085	\$ 23,983	\$ 46,069	\$ 7,498	51.4%	\$ 7,799	20.4%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,765	\$ 57,844	\$ 379,093	\$ 436,937	\$ 77,145	\$ -	\$ 77,145	\$ 379,093	\$ 456,238	\$ 21,066	37.6%	\$ 19,301	4.4%
5	GSL	900	2,072,267	7,376,697	\$ 21,553	\$ 1,839	\$ 23,392	\$ 138,322	\$ 161,713	\$ 29,085	\$ -	\$ 29,085	\$ 138,322	\$ 167,406	\$ 7,532	34.9%	\$ 5,693	3.5%
6	GP/TP	190	5,177,947	13,682,342	\$ 11,716	\$ 5,526	\$ 17,242	\$ 343,338	\$ 360,580	\$ 15,920	\$ -	\$ 15,920	\$ 343,338	\$ 359,258	\$ 4,204	35.9%	\$ (1,322)	-0.4%
7	PP44	1	71,779	0	\$ 34	\$ 82	\$ 115	\$ 4,715	\$ 4,830	\$ 45	\$ -	\$ 45	\$ 4,715	\$ 4,760	\$ 11	33.6%	\$ (70)	-1.5%
8	PP46	3	1,012,139	0	\$ 2,877	\$ 1,062	\$ 3,938	\$ 67,680	\$ 71,619	\$ 3,862	\$ -	\$ 3,862	\$ 67,680	\$ 71,543	\$ 986	34.3%	\$ (76)	-0.1%
9	POL	4,112	23,561	0	\$ 4,305	\$ (124)	\$ 4,181	\$ 2,088	\$ 6,269	\$ 6,201	\$ -	\$ 6,201	\$ 2,088	\$ 8,290	\$ 1,897	44.1%	\$ 2,021	32.2%
10	STLT	571	21,689	0	\$ 6,043	\$ (185)	\$ 5,858	\$ 2,932	\$ 8,790	\$ 8,706	\$ -	\$ 8,706	\$ 2,932	\$ 11,638	\$ 2,663	44.1%	\$ 2,848	32.4%
11	PSU	1	198,530	0	\$ 921	\$ 214	\$ 1,135	\$ 13,213	\$ 14,348	\$ 1,316	\$ (0)	\$ 1,316	\$ 13,213	\$ 14,529	\$ 395	42.8%	\$ 181	1.3%
12	Rider L	7	0	368,423	\$ 61	\$	\$ 61	\$ -	\$ 61	\$ 84	\$	\$ 84	\$ -	\$ 84	\$ 22	36.7%	\$ 22	36.7%
13	TOTAL West Pen	742,485	19,379,808	33,518,607	\$ 428,413	\$ (358)	\$ 428,055	\$ 1,802,617	\$ 2,230,672	\$ 597,940	\$ (0)	\$ 597,940	\$ 1,802,617	\$ 2,400,557	\$ 169,527	39.6%	\$ 169,885	7.6%

[illegible]

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
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West Penn Rate District	-	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
Target Revenues (Total)	614,232	444,392	1,098	22,903	79,209	29,596	16,413	46	3,906	5,960	9,364	1,344
Current Revenues (Total)	444,705	321,406	829	15,405	58,133	22,064	12,198	35	2,920	4,528	6,237	949
\$ Difference	169,527	122,986	269	7,498	21,077	7,532	4,215	11	986	1,432	3,127	395
% Difference	38.1%	38.3%	32.4%	48.7%	36.3%	34.1%	34.6%	32.3%	33.8%	31.6%	50.1%	41.6%
Revenue Requirements												
- Demand	144,976	74,529	225	2,470	37,595	15,096	10,326	2	2,337	421	447	1,529
- Customer	469,255	374,753	404	35,964	31,479	5,527	2,182	26	196	3,099	15,540	86
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	614,232	449,282	629	38,434	69,073	20,623	12,508	28	2,533	3,520	15,987	1,615
Target Revenues												
- Demand	155,769	71,731	385	1,420	42,010	21,291	13,179	3	3,563	686	256	1,246
- Customer	442,170	360,681	693	20,666	35,175	7,794	2,784	42	299	5,051	8,914	70
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	597,940	432,412	1,079	22,085	77,185	29,085	15,963	45	3,862	5,737	9,170	1,316

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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma				
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE RS (Residential Service)								
1	Distribution							
2	Customer Charge	7,634,145 \$	7.44 \$	56,798,039	7,634,145 \$	11.50 \$	87,792,668	\$ 30,994,629 54.6%
3	Demand Charge (kW)	110,822 \$	2.46	272,623	110,822 \$	3.44	380,981	108,358 39.7%
4	Energy Charge (kWh)							
5	All kWh	7,237,022,340 \$	0.03487	252,354,969	7,237,022,340 \$	0.04756	344,198,328	91,843,359 36.4%
6	Total Base Normalized Distribution Revenues		\$ 309,425,631			\$ 432,371,977	\$ 122,946,346	39.7%
7	Rider Charges							
8	Smart Meter Technologies Charge (Per Bill)	7,237,022,340 \$	(0.00103) \$	(7,454,133)	7,237,022,340 \$	-	-	\$ 7,454,133 -100.0%
9	TCJA Voluntary Surcharge		-3.13%	(9,685,022)		0.00%	-	9,685,022 -100.0%
10	STAS		-0.05%	(567,728)		0.00%	-	567,728 -100.0%
11	Distribution System Improvement Charge		5.00%	\$ 18,077,239		0.00%	-	(18,077,239) -100.0%
12	Total Distribution Including Rider Charges		\$ 309,795,986			\$ 432,371,977	\$ 122,575,991	39.6%
13	Rider Charges							
14	Default Service Support Charge	7,237,022,340 \$	0.00443	32,060,009	7,237,022,340 \$	0.00443	32,060,009	- 0.0%
15	Universal Service Charge	7,237,022,340 \$	0.00795	57,534,328	7,237,022,340 \$	0.00795	57,534,328	- 0.0%
16	Solar Photovoltaic Requirements Charge	7,237,022,340 \$	-	-	7,237,022,340 \$	-	-	- 0.0%
17	Phase IV Energy Efficiency and Conservation Charge	7,237,022,340 \$	0.00162	11,723,976	7,237,022,340 \$	0.00162	11,723,976	- 0.0%
18	PTC/HPS Charge	7,237,022,340 \$	0.10001	723,774,604	7,237,022,340 \$	0.10001	723,774,604	- 0.0%
19	Total Energy and Revenue	7,237,022,340		\$ 1,134,888,903	7,237,022,340		\$ 1,257,464,894	\$ 122,575,991 10.8%
20	Avg rate per kWh		\$	0.15682		\$	0.17375	
21	Proposed Increase					\$	122,575,991	
22	Percent Increase						10.80%	

Exhibit__ (BCA-10)
Corrected West Penn Revenue Targets & Rate Design
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

		ENERGY USAGE															
All kWh	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	\$ 11.50	\$ 19.58	\$ 27.66	\$ 51.89	\$ 92.29	\$ 132.68	\$ 164.67	\$ 173.07	\$ 253.86	\$ 334.64	\$ 415.43	\$ 496.21	\$ 577.00	\$ 657.78	\$ 738.57	\$ 819.35	\$ 980.92
Total Current Bill	7.56	15.00	22.44	44.76	81.96	119.16	148.62	156.36	230.76	305.16	379.56	453.96	528.36	602.76	677.16	751.56	900.36
Increase (\$)	\$ 3.94	\$ 4.57	\$ 5.21	\$ 7.13	\$ 10.32	\$ 13.51	\$ 16.04	\$ 16.71	\$ 23.09	\$ 29.48	\$ 35.86	\$ 42.25	\$ 48.63	\$ 55.02	\$ 61.40	\$ 67.79	\$ 80.56
Increase (%)	52.04%	30.49%	23.23%	15.93%	12.59%	11.34%	10.79%	10.68%	10.01%	9.66%	9.45%	9.31%	9.20%	9.13%	9.07%	9.02%	8.95%
Overall Increase (%)	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44
All kWh @ 3.487 c/kWh	\$ -	\$ 2	\$ 3	\$ 9	\$ 17	\$ 26	\$ 33	\$ 35	\$ 52	\$ 70	\$ 87	\$ 105	\$ 122	\$ 139	\$ 157	\$ 174	\$ 209	\$ 217
Sub-Total	\$ 7	\$ 9	\$ 11	\$ 16	\$ 25	\$ 34	\$ 40	\$ 42	\$ 60	\$ 77	\$ 95	\$ 112	\$ 129	\$ 147	\$ 164	\$ 182	\$ 217	\$ 217
Riders																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ -3.130 %	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (7)	\$ (7)
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (6)
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ (0)	\$ 0	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 29	\$ 35	\$ 41	\$ 47	\$ 53	\$ 59	\$ 71	\$ 71
DSIC @ 5.000 %	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 13	\$ 13
PTC/HPS Charge																		
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
Sub Total	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 149	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 678	\$ 752	\$ 901	\$ 901
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Total Bill	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 149	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 528	\$ 603	\$ 677	\$ 752	\$ 900	\$ 900

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$11.50	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
All kWh @ 4.756 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 45	\$ 48	\$ 71	\$ 95	\$ 119	\$ 143	\$ 166	\$ 190	\$ 214	\$ 238	\$ 285	\$ 285
Sub-Total	\$ 12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 57	\$ 59	\$ 83	\$ 107	\$ 130	\$ 154	\$ 178	\$ 202	\$ 226	\$ 249	\$ 297	\$ 297
Riders																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																		
All kWh @ \$ 0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
Sub Total	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 739	\$ 819	\$ 981	\$ 981
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 739	\$ 819	\$ 981	\$ 981
% Increase	52.0%	30.5%	23.2%	15.9%	12.6%	11.3%	10.8%	10.7%	10.0%	9.7%	9.4%	9.3%	9.2%	9.1%	9.1%	9.0%	8.9%	8.9%

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	SCHEDULE GSV (Volunteer Service)	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
1	Distribution								
2	Customer Charge	7,563	7.44	\$ 56,268	7,563	\$ 11.50	\$ 86,974	\$ 30,706	54.6%
3	Demand Charge (kW)	37,987	\$ 2.46	93,448	37,987	\$ 3.44	130,590	37,142	39.7%
4	Energy Charge (kWh)								
5	All kWh	18,944,346	\$ 0.03487	660,589	18,944,346	\$ 0.04756	901,008	240,419	36.4%
6	Total Base Normalized Distribution Revenues			\$ 810,305			\$ 1,118,572	\$ 308,267	38.0%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	18,944,346	\$ (0.00103)	\$ (19,513)	18,944,346	\$ -	\$ -	\$ 19,513	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(25,363)		0.00%	-	25,363	-100.0%
10	STAS		-0.05%	(1,487)		0.00%	-	1,487	-100.0%
11	Distribution System Improvement Charge		5.00%	\$ 47,384		0.00%	\$ -	(47,384)	-100.0%
12	Total Distribution Including Rider Charges			\$ 811,327			\$ 1,118,572	\$ 307,245	37.9%
13	Rider Charges								
14	Default Service Support Charge	18,944,346	\$ 0.00443	83,923	18,944,346	\$ 0.00443	83,923	-	0.0%
15	Universal Service Charge	18,944,346	\$ 0.00795	150,608	18,944,346	\$ 0.00795	150,608	-	0.0%
16	Solar Photovoltaic Requirements Charge	18,944,346	\$ -	-	18,944,346	\$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	18,944,346	\$ 0.00167	31,637	18,944,346	\$ 0.00167	31,637	-	0.0%
18	PTC/HPS Charge	18,944,346	\$ 0.10001	1,894,624	18,944,346	\$ 0.10001	1,894,624	-	0.0%
19	Total Energy and Revenue	18,944,346		\$ 2,972,119	18,944,346		\$ 3,279,364	\$ 307,245	10.3%
20	Avg rate per kWh			\$ 0.15689			\$ 0.17311		
21	Proposed Increase						\$ 307,245		
22	Percent Increase						10.34%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	<u>ENERGY USAGE</u>																	
	All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage		0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	\$	11.50	\$ 19.58	\$ 27.66	\$ 51.91	\$ 92.31	\$ 132.72	\$ 156.96	\$ 173.12	\$ 253.93	\$ 334.74	\$ 415.55	\$ 496.36	\$ 577.17	\$ 657.98	\$ 738.79	\$ 819.60	\$ 981.22
Total Current Bill		7.56	15.01	22.45	44.78	81.99	119.20	141.53	156.42	230.84	305.27	379.70	454.12	528.55	602.97	677.40	751.83	900.68
Increase (\$)	\$	3.94	\$ 4.57	\$ 5.21	\$ 7.13	\$ 10.32	\$ 13.51	\$ 15.43	\$ 16.70	\$ 23.09	\$ 29.47	\$ 35.86	\$ 42.24	\$ 48.63	\$ 55.01	\$ 61.39	\$ 67.78	\$ 80.55
Increase (%)		52.04%	30.49%	23.22%	15.92%	12.59%	11.34%	10.90%	10.68%	10.00%	9.65%	9.44%	9.30%	9.20%	9.12%	9.06%	9.02%	8.94%
Overall Increase (%)		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$7.44	\$	7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44
All kWh @ 3.487 c/kWh	\$	-	\$ 2	\$ 3	\$ 9	\$ 17	\$ 26	\$ 31	\$ 35	\$ 52	\$ 70	\$ 87	\$ 105	\$ 122	\$ 139	\$ 157	\$ 174	\$ 209
Sub-Total	\$	7	\$ 9	\$ 11	\$ 16	\$ 25	\$ 34	\$ 39	\$ 42	\$ 60	\$ 77	\$ 95	\$ 112	\$ 129	\$ 147	\$ 164	\$ 182	\$ 217
Riders																		
Universal Service Charge @ 0.795 c/kWh	\$	-	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48
TCJA @ -3.130 %	\$	(0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (7)
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10
Smart Meter Charge @ \$0.00	\$	-	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)
Default Service Support Charge @ 0.443 c/kWh	\$	-	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$	(0)	\$ 0	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 30	\$ 36	\$ 42	\$ 47	\$ 53	\$ 59	\$ 71
DSIC @ 5.000 %	\$	0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 13
PTC/HPS Charge																		
All kWh @ \$ 0.10001 /kWh	\$	-	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600
Sub Total	\$	8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 142	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 678	\$ 752	\$ 901
STAS @ -0.05 %	\$	(0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Total Bill	\$	8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 142	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 677	\$ 752	\$ 901

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$11.50	\$	12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
All kWh @ 4.756 c/kWh	\$	-	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 43	\$ 48	\$ 71	\$ 95	\$ 119	\$ 143	\$ 166	\$ 190	\$ 214	\$ 238	\$ 285
Sub-Total	\$	12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 54	\$ 59	\$ 83	\$ 107	\$ 130	\$ 154	\$ 178	\$ 202	\$ 226	\$ 249	\$ 297
Riders																		
Universal Service Charge @ 0.795 c/kWh	\$	-	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48
TCJA @ 0.000 %	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10
Smart Meter Charge @ \$0.00	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$	-	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$	-	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84
DSIC @ 0.000 %	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																		
All kWh @ \$ 0.10001 /kWh	\$	-	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600
Sub Total	\$	12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 416	\$ 496	\$ 577	\$ 658	\$ 739	\$ 820	\$ 981
STAS @ 0.00 %	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$	12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 416	\$ 496	\$ 577	\$ 658	\$ 739	\$ 820	\$ 981
% Increase		52.0%	30.5%	23.2%	15.9%	12.6%	11.3%	10.9%	10.7%	10.0%	9.7%	9.4%	9.3%	9.2%	9.1%	9.1%	9.0%	8.9%

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
	SCHEDULE GS-Small (General Service Small)							
1	Distribution							
2	Customer Charge	750,476 \$	9.52 \$ 7,144,536	750,476 \$	14.41 \$	10,816,909	\$ 3,672,373	51.4%
3	Demand Charge (kW)			- \$	-	-	-	0.0%
4	Energy Charge (kWh)							
5	All kWh	210,898,870 \$	0.03529 7,442,621	210,898,870 \$	0.05343	11,268,213	3,825,592	51.4%
6	Total Base Normalized Distribution Revenues		\$ 14,587,157			\$ 22,085,122	\$ 7,497,965	51.4%
7	Rider Charges							
8	Smart Meter Technologies Charge (Per Bill)	750,476	(\$0.04) \$ (30,019)	750,476 \$	-	-	\$ 30,019	-100.0%
9	TCJA Voluntary Surcharge		-3.13% (456,578)		0.00%	-	456,578	-100.0%
10	STAS		-0.05% (19,403)		0.00%	-	19,403	-100.0%
11	Distribution System Improvement Charge		5.00% \$ 722,638		0.00%	-	(722,638)	-100.0%
12	Total Distribution Including Rider Charges		\$ 14,803,795			\$ 22,085,122	\$ 7,281,327	49.2%
13	Rider Charges							
14	Default Service Support Charge	210,898,870 \$	0.00182 383,836	210,898,870 \$	0.00182	383,836	-	0.0%
15	Universal Service Charge		-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	210,898,870 \$	-	210,898,870 \$	-	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	210,898,870 \$	0.00167 352,201	210,898,870 \$	0.00167	352,201	-	0.0%
18	PTC/HPS Charge	210,898,870 \$	0.11023 23,247,382	210,898,870 \$	0.11023	23,247,382	-	0.0%
19	Total Energy and Revenue	210,898,870	\$ 38,787,214	210,898,870		\$ 46,068,542	\$ 7,281,327	18.8%
20	Avg rate per kWh		\$ 0.18391			\$ 0.21844		
21	Proposed Increase					\$ 7,281,327		
22	Percent Increase					18.77%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
 																			
Total Proposed Bill	\$ 14.41	\$ 31.13	\$ 47.84	\$ 64.56	\$ 81.27	\$ 97.99	\$ 114.70	\$ 136.43	\$ 64.56	\$ 114.70	\$ 164.85	\$ 214.99	\$ 265.14	\$ 97.99	\$ 181.56	\$ 265.14	\$ 432.29		
Total Current Bill	9.64	24.60	39.56	54.52	69.49	84.45	99.41	118.86	54.52	99.41	144.30	189.18	234.07	84.45	159.26	234.07	383.69		
Increase (\$)	<u>\$ 4.78</u>	<u>\$ 6.53</u>	<u>\$ 8.28</u>	<u>\$ 10.03</u>	<u>\$ 11.79</u>	<u>\$ 13.54</u>	<u>\$ 15.29</u>	<u>\$ 17.57</u>	<u>\$ 10.03</u>	<u>\$ 15.29</u>	<u>\$ 20.55</u>	<u>\$ 25.81</u>	<u>\$ 31.07</u>	<u>\$ 13.54</u>	<u>\$ 22.30</u>	<u>\$ 31.07</u>	<u>\$ 48.59</u>		
Increase (%)	49.57%	26.54%	20.94%	18.40%	16.96%	16.03%	15.38%	14.78%	18.40%	15.38%	14.24%	13.64%	13.27%	16.03%	14.00%	13.27%	12.66%		
Overall Increase (%)	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%	18.77%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$9.52	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10		
All kWh @ 3.529 c/kWh	\$ -	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 11	\$ 21	\$ 32	\$ 42	\$ 53	\$ 18	\$ 35	\$ 53	\$ 88		
Sub-Total	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 27	\$ 31	\$ 35	\$ 20	\$ 31	\$ 41	\$ 52	\$ 62	\$ 27	\$ 45	\$ 62	\$ 98		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4		
TCJA @ -3.130 %	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (1)	\$ (1)	\$ (2)	\$ (3)		
Smart Meter Charge @ \$-0.04	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 3	\$ 3	\$ 1	\$ 2	\$ 3	\$ 6		
 																			
DSIC @ 5.000 %	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5		
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276		
Sub Total	\$ 10	\$ 25	\$ 40	\$ 55	\$ 70	\$ 84	\$ 99	\$ 119	\$ 55	\$ 99	\$ 144	\$ 189	\$ 234	\$ 84	\$ 159	\$ 234	\$ 384		
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
Total Bill	\$ 10	\$ 25	\$ 40	\$ 55	\$ 69	\$ 84	\$ 99	\$ 119	\$ 55	\$ 99	\$ 144	\$ 189	\$ 234	\$ 84	\$ 159	\$ 234	\$ 384		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$14.41	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14		
All kWh @ 5.343 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 39	\$ 16	\$ 32	\$ 48	\$ 64	\$ 80	\$ 27	\$ 53	\$ 80	\$ 134		
Sub-Total	\$ 14	\$ 20	\$ 25	\$ 30	\$ 36	\$ 41	\$ 46	\$ 53	\$ 30	\$ 46	\$ 62	\$ 79	\$ 95	\$ 41	\$ 68	\$ 95	\$ 148		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4		
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 2	\$ 3	\$ 5	\$ 9		
 																			
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276		
Sub Total	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 182	\$ 265	\$ 432		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 182	\$ 265	\$ 432		
% Increase	49.6%	26.5%	20.9%	18.4%	17.0%	16.0%	15.4%	14.8%	18.4%	15.4%	14.2%	13.6%	13.3%	16.0%	14.0%	13.3%	12.7%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
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FE PA Exhibit TSL-2
Rate Design and Bill Impacts (West Penn)
Witness: T. Lyons
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change					
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue							
		[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]					
	SCHEDULE GS-Medium (General Service Medium)													
1	Distribution													
2	Customer Charge	448,265	\$	18.91	\$	8,476,682	448,265	\$	26.01	\$	11,660,855	\$	3,184,173	37.6%
3	Demand Charge													
4	All kW	11,942,335	\$	2.81		33,557,960	11,942,335	\$	3.87		46,163,642			
5	All rkVa	3,914,355	\$	0.18		704,584	3,914,355	\$	0.25		969,253		264,669	37.6%
6	Energy Charge (kWh)	3,335,030,667	\$	0.00400		13,340,123	3,335,030,667	\$	0.00550		18,351,194			
7	Total Base Normalized Distribution Revenues					\$ 56,079,349					\$ 77,144,944		\$ 21,065,595	37.6%
8	Rider Charges													
9	Smart Meter Technologies Charge (Per Bill)	448,265	\$	(0.04)	\$	(17,931)	448,265	\$	-	\$	-	\$	17,931	
10	TCJA Voluntary Surcharge			-3.13%		(1,755,284)			0.00%		-		1,755,284	-100.0%
11	STAS			-0.05%		(218,196)			0.00%		-		218,196	-100.0%
12	Distribution System Improvement Charge			5.00%	\$	2,993,782			0.00%	\$	-		(2,993,782)	-100.0%
13	Total Distribution Including Rider Charges					\$ 57,081,720					\$ 77,144,944		\$ 20,063,224	35.1%
14	Rider Charges													
15	Default Service Support Charge	3,335,030,667	\$	0.00177		5,903,004	3,335,030,667	\$	0.00177		5,903,004		-	0.0%
16	Universal Service Charge					-					-		-	0.0%
17	Solar Photovoltaic Requirements Charge	3,335,030,667	\$	-		-	3,335,030,667	\$	-		-		-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	3,335,030,667	\$	0.00167		5,569,501	3,335,030,667	\$	0.00167		5,569,501		-	0.0%
19	PTC/HPS Charge	3,335,030,667	\$	0.11023		367,620,430	3,335,030,667	\$	0.11023		367,620,430		-	0.0%
20	Total Energy and Revenue	3,335,030,667				\$ 436,174,656	3,335,030,667		-		\$ 456,237,880		\$ 20,063,224	4.6%
21	Avg rate per kWh			\$	0.13079				\$	0.13680				
22	Proposed Increase								\$	20,063,224				
23	Percent Increase										4.60%			

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	100	100
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100	730
REACTIVE DEMAND																			
rkVA	8	8	8	8	8	16	16	16	16	25	25	25	25	33	33	33	33	33	33
ENERGY USAGE																			
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	10,000	73,000
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	10,000	73,000
Total Proposed Bill	\$ 124.68	\$ 422.61	\$ 1,018.48	\$ 1,614.34	\$ 2,299.58	\$ 819.21	\$ 2,010.94	\$ 3,202.66	\$ 4,573.15	\$ 1,215.81	\$ 3,003.40	\$ 4,790.99	\$ 6,846.71	\$ 1,612.41	\$ 3,995.86	\$ 6,379.31	\$ 9,120.28	\$ 1,612.41	\$ 9,120.28
Total Current Bill	92.10	386.51	975.32	1,564.14	2,241.28	753.83	1,931.46	3,109.10	4,463.37	1,121.16	2,887.61	4,654.05	6,685.47	1,488.48	3,843.75	6,199.01	8,907.56	1,488.48	8,907.56
Increase (\$)	32.58	36.10	43.15	50.20	58.30	65.38	79.47	93.57	109.78	94.65	115.79	136.93	161.25	123.93	152.11	180.30	212.72	123.93	212.72
Increase (%)	35.38%	9.34%	4.42%	3.21%	2.60%	8.67%	4.11%	3.01%	2.46%	8.44%	4.01%	2.94%	2.41%	8.33%	3.96%	2.91%	2.39%	8.33%	2.39%
Overall Increase (%)	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$18.91	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19
All kW @ \$2.81/kW	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 141	\$ 141	\$ 141	\$ 141	\$ 211	\$ 211	\$ 211	\$ 211	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281
All kWh @ 0.400 c/kWh	\$ -	\$ 10	\$ 30	\$ 50	\$ 73	\$ 20	\$ 60	\$ 100	\$ 146	\$ 30	\$ 90	\$ 150	\$ 219	\$ 40	\$ 120	\$ 200	\$ 292	\$ 40	\$ 292
All rkVA @ \$0.18 /rkVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
Sub-Total	\$ 91	\$ 101	\$ 121	\$ 141	\$ 164	\$ 182	\$ 222	\$ 262	\$ 308	\$ 264	\$ 324	\$ 384	\$ 453	\$ 346	\$ 426	\$ 506	\$ 598	\$ 346	\$ 598
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 4	\$ 13	\$ 21	\$ 30	\$ 8	\$ 25	\$ 42	\$ 61	\$ 13	\$ 38	\$ 63	\$ 91	\$ 17	\$ 50	\$ 84	\$ 122	\$ 17	\$ 122
TCJA @ -3.130 %	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (6)	\$ (7)	\$ (8)	\$ (10)	\$ (8)	\$ (10)	\$ (12)	\$ (14)	\$ (11)	\$ (13)	\$ (16)	\$ (19)	\$ (11)	\$ (19)
Smart Meter Charge @ \$-0.04	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 27	\$ 44	\$ 65	\$ 13	\$ 40	\$ 66	\$ 97	\$ 18	\$ 53	\$ 89	\$ 129	\$ 18	\$ 129
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ (3)	\$ 5	\$ 22	\$ 39	\$ 58	\$ 11	\$ 45	\$ 78	\$ 116	\$ 17	\$ 67	\$ 117	\$ 174	\$ 24	\$ 90	\$ 156	\$ 232	\$ 24	\$ 232
DSIC @ 5.000 %	\$ 4	\$ 5	\$ 6	\$ 8	\$ 9	\$ 9	\$ 12	\$ 15	\$ 18	\$ 13	\$ 18	\$ 22	\$ 27	\$ 18	\$ 23	\$ 29	\$ 35	\$ 18	\$ 35
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 276	\$ 827	\$ 1,378	\$ 2,012	\$ 551	\$ 1,653	\$ 2,756	\$ 4,023	\$ 827	\$ 2,480	\$ 4,134	\$ 6,035	\$ 1,102	\$ 3,307	\$ 5,512	\$ 8,047	\$ 1,102	\$ 8,047
Sub Total	\$ 92.15	\$ 386.70	\$ 975.81	\$ 1,564.92	\$ 2,242.40	\$ 754.21	\$ 1,932.43	\$ 3,110.65	\$ 4,465.60	\$ 1,121.72	\$ 2,889.05	\$ 4,656.38	\$ 6,688.81	\$ 1,489.23	\$ 3,845.67	\$ 6,202.11	\$ 8,912.02	\$ 1,489.23	\$ 8,912.02
STAS @ -0.05 %	\$ (0.05)	\$ (0.19)	\$ (0.49)	\$ (0.78)	\$ (1.12)	\$ (0.38)	\$ (0.97)	\$ (1.56)	\$ (2.23)	\$ (0.56)	\$ (1.44)	\$ (2.33)	\$ (3.34)	\$ (0.74)	\$ (1.92)	\$ (3.10)	\$ (4.46)	\$ (0.74)	\$ (4.46)
Total Bill	\$ 92.10	\$ 386.51	\$ 975.32	\$ 1,564.14	\$ 2,241.28	\$ 753.83	\$ 1,931.46	\$ 3,109.10	\$ 4,463.37	\$ 1,121.16	\$ 2,887.61	\$ 4,654.05	\$ 6,685.47	\$ 1,488.48	\$ 3,843.75	\$ 6,199.01	\$ 8,907.56	\$ 1,488.48	\$ 8,907.56
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$26.01	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
All kW @ \$3.87/kW	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 193	\$ 193	\$ 193	\$ 193	\$ 290	\$ 290	\$ 290	\$ 290	\$ 387	\$ 387	\$ 387	\$ 387	\$ 387	\$ 387
All kWh @ 0.550 c/kWh	\$ -	\$ 14	\$ 41	\$ 69	\$ 100	\$ 28	\$ 83	\$ 138	\$ 201	\$ 41	\$ 124	\$ 206	\$ 301	\$ 55	\$ 165	\$ 275	\$ 402	\$ 55	\$ 402
All rkVA @ \$0.25 /rkVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Sub-Total	\$ 125	\$ 138	\$ 166	\$ 193	\$ 225	\$ 251	\$ 306	\$ 361	\$ 424	\$ 363	\$ 446	\$ 528	\$ 623	\$ 476	\$ 586	\$ 696	\$ 822	\$ 476	\$ 822
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 4	\$ 13	\$ 21	\$ 30	\$ 8	\$ 25	\$ 42	\$ 61	\$ 13	\$ 38	\$ 63	\$ 91	\$ 17	\$ 50	\$ 84	\$ 122	\$ 17	\$ 122
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 27	\$ 44	\$ 65	\$ 13	\$ 40	\$ 66	\$ 97	\$ 18	\$ 53	\$ 89	\$ 129	\$ 18	\$ 129
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 9	\$ 26	\$ 43	\$ 63	\$ 17	\$ 52	\$ 86	\$ 126	\$ 26	\$ 77	\$ 129	\$ 188	\$ 34	\$ 103	\$ 172	\$ 251	\$ 34	\$ 251
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																			
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 276	\$ 827	\$ 1,378	\$ 2,012	\$ 551	\$ 1,653	\$ 2,756	\$ 4,023	\$ 827	\$ 2,480	\$ 4,134	\$ 6,035	\$ 1,102	\$ 3,307	\$ 5,512	\$ 8,047	\$ 1,102	\$ 8,047
Sub Total	\$ 124.68	\$ 422.61	\$ 1,018.48	\$ 1,614.34	\$ 2,299.58	\$ 819.21	\$ 2,010.94	\$ 3,202.66	\$ 4,573.15	\$ 1,215.81	\$ 3,003.40	\$ 4,790.99	\$ 6,846.71	\$ 1,612.41	\$ 3,995.86	\$ 6,379.31	\$ 9,120.28	\$ 1,612.41	\$ 9,120.28
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 124.68	\$ 422.61	\$ 1,018.48	\$ 1,614.34	\$ 2,299.58	\$ 819.21	\$ 2,010.94	\$ 3,202.66	\$ 4,573.15	\$ 1,215.81	\$ 3,003.40	\$ 4,790.99	\$ 6,846.71	\$ 1,612.41	\$ 3,995.86	\$ 6,379.31	\$ 9,120.28	\$ 1,612.41	\$ 9,120.28
% Increase	35.38%	9.34%	4.42%	3.21%	2.60%	8.67%	4.11%	3.01%	2.46%	8.44%	4.01%	2.94%	2.41%	8.33%	3.96%	2.91%	2.39%	8.33%	2.39%

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	0	3	3	3	3	3	3	3	3	7	7	7	7	7	7	7	7	7
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	\$ 26.01	\$ 184.65	\$ 303.83	\$ 423.00	\$ 542.17	\$ 661.34	\$ 780.52	\$ 935.44	\$ 1,138.03	\$ 343.29	\$ 581.64	\$ 819.98	\$ 1,058.33	\$ 1,296.67	\$ 1,535.02	\$ 1,844.87	\$ 2,250.05	
Total Current Bill	19.18	166.11	283.88	401.64	519.40	637.17	754.93	908.02	1,108.22	313.04	548.57	784.10	1,019.62	1,255.15	1,490.67	1,796.86	2,197.25	
Increase (\$)	6.83	18.54	19.95	21.36	22.77	24.18	25.59	27.42	29.82	30.25	33.07	35.89	38.71	41.53	44.34	48.01	52.80	
Increase (%)	35.61%	11.16%	7.03%	5.32%	4.38%	3.79%	3.39%	3.02%	2.69%	9.66%	6.03%	4.58%	3.80%	3.31%	2.97%	2.67%	2.40%	
Overall Increase (%)	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	4.60%	

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$18.91	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19
All kW @ \$2.81/kW	-	28	28	28	28	28	28	28	28	56	56	56	56	56	56	56	56	56
All kWh @ 0.400 c/kWh	-	4	8	12	16	20	24	29	36	8	16	24	32	40	48	58	72	
All rkVA @ \$0.18 /rkVA	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Sub-Total	19	52	56	60	64	68	72	77	84	84	92	100	108	116	124	135	148	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	-	2	3	5	7	8	10	12	15	3	7	10	13	17	20	24	30	
TCJA @ -3.130 %	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(3)	(4)	(4)	(4)	(5)	
Smart Meter Charge @ \$-0.04	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Default Service Support Charge @ 0.177 c/kWh	-	2	4	5	7	9	11	13	16	4	7	11	14	18	21	26	32	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total	(1)	2	5	8	12	15	18	23	28	4	11	17	24	31	37	46	57	
DSIC @ 5.000 %	1	3	3	3	3	4	4	4	5	4	5	5	6	6	7	8	9	
PTC/HPS Charge																		
All kWh @ \$ 0.11023 /kWh	-	110	220	331	441	551	661	805	992	220	441	661	882	1,102	1,323	1,609	1,984	
Sub Total	19	166	284	402	520	637	755	908	1,109	313	549	784	1,020	1,256	1,491	1,798	2,198	
STAS @ -0.05 %	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	
Total Bill	19	166	284	402	519	637	755	908	1,108	313	549	784	1,020	1,255	1,491	1,797	2,197	

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$26.01	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
All kW @ \$3.87/kW	-	39	39	39	39	39	39	39	39	77	77	77	77	77	77	77	77	77
All kWh @ 0.550 c/kWh	-	6	11	17	22	28	33	40	50	11	22	33	44	55	66	80	99	
All rkVA @ \$0.25 /rkVA	-	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2
Sub-Total	26	71	76	82	87	93	98	106	115	116	127	138	149	160	171	185	204	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	-	2	3	5	7	8	10	12	15	3	7	10	13	17	20	24	30	
TCJA @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Smart Meter Charge @ \$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Default Service Support Charge @ 0.177 c/kWh	-	2	4	5	7	9	11	13	16	4	7	11	14	18	21	26	32	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total	-	3	7	10	14	17	21	25	31	7	14	21	28	34	41	50	62	
DSIC @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PTC/HPS Charge																		
All kWh @ \$ 0.11023 /kWh	-	110	220	331	441	551	661	805	992	220	441	661	882	1,102	1,323	1,609	1,984	
Sub Total	26	185	304	423	542	661	781	935	1,138	343	582	820	1,058	1,297	1,535	1,845	2,250	
STAS @ 0.00 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Bill	26	185	304	423	542	661	781	935	1,138	343	582	820	1,058	1,297	1,535	1,845	2,250	
% Increase	35.61%	11.16%	7.03%	5.32%	4.38%	3.79%	3.39%	3.02%	2.69%	9.66%	6.03%	4.58%	3.80%	3.31%	2.97%	2.67%	2.40%	

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GS-Large (General Service Large)								
1	Distribution							
2	Customer Charge	10,831 \$	145.82 \$	10,831 \$	196.78 \$	2,131,350	\$ 551,933	34.9%
3	Demand Charge (kW)							
4	All kW	5,471,093 \$	3.99	5,471,093 \$	5.38	29,458,117	7,628,454	34.9%
5	All rkVa	2,710,286 \$	0.18	2,710,286 \$	0.24	658,333	170,482	34.9%
6	Voltage Discount	1,905,603 \$	(1.23)	1,905,603 \$	(1.66)	(3,162,974)	(819,082)	34.9%
7	Energy Charge (kWh)							
8	All kWh	2,072,266,580 \$	-	2,072,266,580 \$	-	-	-	0.0%
9	Total Base Normalized Distribution Revenues		\$ 21,553,039			\$ 29,084,826	\$ 7,531,787	34.9%
10	Rider Charges							
11	Smart Meter Technologies Charge (Per Bill)	10,831 \$	7.89 \$	10,831 \$	- \$	-	\$ (85,459)	
12	TCJA Voluntary Surcharge		-3.13%		0.00%	-	674,610	-100.0%
13	STAS		-0.05%		0.00%	-	80,189	-100.0%
14	Distribution System Improvement Charge		5.00%		0.00%	-	(1,091,515)	-100.0%
15	Total Distribution Including Rider Charges		\$ 21,975,215			\$ 29,084,826	\$ 7,109,611	32.4%
16	Rider Charges							
17	Default Service Support Charge	3,938,267 \$	1.23700	3,938,267 \$	1.23700	4,871,636	-	0.0%
18	Universal Service Charge						-	0.0%
19	Solar Photovoltaic Requirements Charge	2,072,266,580 \$	-	2,072,266,580 \$	-	-	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	3,938,267 \$	0.22000	3,938,267 \$	0.22000	866,419	-	0.0%
21	PTC/HPS Charge	2,072,266,580 \$	0.06398	2,072,266,580 \$	0.06398	132,583,616	-	0.0%
22	Total Energy and Revenue	2,072,266,580	\$ 160,296,885	2,072,266,580		\$ 167,406,497	\$ 7,109,611	4.4%
23	Avg rate per kWh		\$ 0.07735			\$ 0.08078		
24	Proposed Increase					\$ 7,109,611		
25	Percent Increase					4.44%		

Exhibit__ (BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																	
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730
REACTIVE DEMAND																	
rkVA	248	248	248	248	248	248	372	372	372	372	372	372	495	495	495	495	495
ENERGY USAGE																	
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Proposed Bill	\$ 3,677.60	\$ 10,075.60	\$ 13,274.60	\$ 16,473.60	\$ 19,672.60	\$ 27,030.30	\$ 15,015.01	\$ 19,813.51	\$ 24,612.01	\$ 29,410.51	\$ 40,447.06	\$ 48,604.51	\$ 19,954.43	\$ 26,352.43	\$ 32,750.43	\$ 39,148.43	\$ 53,863.83
Total Current Bill	2,963.65	9,358.45	12,555.85	15,753.26	18,950.66	26,304.68	13,959.42	18,755.52	23,551.62	28,347.72	39,378.75	47,532.12	18,560.38	24,955.18	31,349.99	37,744.79	52,452.83
Increase (\$)	713.95	717.15	718.75	720.35	721.95	725.62	1,055.60	1,057.99	1,060.39	1,062.79	1,068.31	1,072.39	1,394.04	1,397.24	1,400.44	1,403.64	1,411.00
Increase (%)	24.09%	7.66%	5.72%	4.57%	3.81%	2.76%	7.56%	5.64%	4.50%	3.75%	2.71%	2.26%	7.51%	5.60%	4.47%	3.72%	2.69%
Overall Increase (%)	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ \$145.82	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146
All kW @ \$3.99/kW	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 3,990	\$ 3,990	\$ 3,990	\$ 3,990	\$ 3,990
All rkVA @ \$0.18 /rkVA	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89
Sub-Total	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 3,205	\$ 3,205	\$ 3,205	\$ 3,205	\$ 3,205	\$ 4,225	\$ 4,225	\$ 4,225	\$ 4,225	\$ 4,225
Riders																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ -3.130 %	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (132)	\$ (132)	\$ (132)	\$ (132)	\$ (132)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333
DSIC @ 5.000 %	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 164	\$ 164	\$ 164	\$ 164	\$ 164	\$ 216	\$ 216	\$ 216	\$ 216	\$ 216
PTC/HPS Charge																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 6,398	\$ 9,597	\$ 12,796	\$ 15,995	\$ 23,353	\$ 9,597	\$ 14,396	\$ 19,194	\$ 23,993	\$ 35,029	\$ 43,187	\$ 12,796	\$ 19,194	\$ 25,592	\$ 31,990	\$ 46,705
Sub Total	\$ 2,965.14	\$ 9,363.14	\$ 12,562.14	\$ 15,761.14	\$ 18,960.14	\$ 26,317.84	\$ 13,966.40	\$ 18,764.90	\$ 23,563.40	\$ 28,361.90	\$ 39,398.45	\$ 47,555.90	\$ 18,569.67	\$ 24,967.67	\$ 31,365.67	\$ 37,763.67	\$ 52,479.07
STAS @ -0.05 %	\$ (1.48)	\$ (4.68)	\$ (6.28)	\$ (7.88)	\$ (9.48)	\$ (13.16)	\$ (6.98)	\$ (9.38)	\$ (11.78)	\$ (14.18)	\$ (19.70)	\$ (23.78)	\$ (9.28)	\$ (12.48)	\$ (15.68)	\$ (18.88)	\$ (26.24)
Total Bill	\$ 2,963.65	\$ 9,358.45	\$ 12,555.85	\$ 15,753.26	\$ 18,950.66	\$ 26,304.68	\$ 13,959.42	\$ 18,755.52	\$ 23,551.62	\$ 28,347.72	\$ 39,378.75	\$ 47,532.12	\$ 18,560.38	\$ 24,955.18	\$ 31,349.99	\$ 37,744.79	\$ 52,452.83
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ \$196.78	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197
All kW @ \$5.38/kW	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 4,038	\$ 4,038	\$ 4,038	\$ 4,038	\$ 4,038	\$ 4,038	\$ 5,384	\$ 5,384	\$ 5,384	\$ 5,384
All rkVA @ \$0.24 /rkVA	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 120	\$ 120	\$ 120	\$ 120
Sub-Total	\$ 2,949	\$ 2,949	\$ 2,949	\$ 2,949	\$ 2,949	\$ 2,949	\$ 2,949	\$ 4,325	\$ 4,325	\$ 4,325	\$ 4,325	\$ 4,325	\$ 4,325	\$ 5,701	\$ 5,701	\$ 5,701	\$ 5,701
Riders																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 6,398	\$ 9,597	\$ 12,796	\$ 15,995	\$ 23,353	\$ 9,597	\$ 14,396	\$ 19,194	\$ 23,993	\$ 35,029	\$ 43,187	\$ 12,796	\$ 19,194	\$ 25,592	\$ 31,990	\$ 46,705
Sub Total	\$ 3,677.60	\$ 10,075.60	\$ 13,274.60	\$ 16,473.60	\$ 19,672.60	\$ 27,030.30	\$ 15,015.01	\$ 19,813.51	\$ 24,612.01	\$ 29,410.51	\$ 40,447.06	\$ 48,604.51	\$ 19,954.43	\$ 26,352.43	\$ 32,750.43	\$ 39,148.43	\$ 53,863.83
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 3,677.60	\$ 10,075.60	\$ 13,274.60	\$ 16,473.60	\$ 19,672.60	\$ 27,030.30	\$ 15,015.01	\$ 19,813.51	\$ 24,612.01	\$ 29,410.51	\$ 40,447.06	\$ 48,604.51	\$ 19,954.43	\$ 26,352.43	\$ 32,750.43	\$ 39,148.43	\$ 53,863.83
% Increase	24.09%	7.66%	5.72%	4.57%	3.81%	2.76%	7.56%	5.64%	4.50%	3.75%	2.71%	2.26%	7.51%	5.60%	4.47%	3.72%	2.69%

Exhibit__ (BCA-10)

Corrected West Penn Revenue Targets & Rate Design

Witness: Brian C. Andrews

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West Penn Rate District

COMPARISON BETWEEN PRESENT AND PROPOSED RATES

RATE GS - LARGE

With Demands of 1,500 - 3,000 KW

At Average Levels of kWh Use

[illegible]

UNBUNDLED RATES - CURRENT

Distribution																				
Distribution Charge @ \$145.82	\$	146	\$	146	\$	146	\$	146	\$	146	\$	146	\$	146	\$	146	\$	146	\$	146
All kW @ \$3.99/kW	\$	5,985	\$	5,985	\$	5,985	\$	5,985	\$	7,980	\$	7,980	\$	7,980	\$	9,975	\$	9,975	\$	11,970
All rKVA @ \$0.18 /rKVA	\$	134	\$	134	\$	134	\$	134	\$	178	\$	178	\$	178	\$	223	\$	223	\$	268
Sub-Total	\$	6,265	\$	6,265	\$	6,265	\$	6,265	\$	8,304	\$	8,304	\$	8,304	\$	10,344	\$	10,344	\$	12,383
Riders																				
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$	330	\$	330	\$	330	\$	330	\$	440	\$	440	\$	440	\$	550	\$	550	\$	660
TCIA @ -3.130 %	\$	(196)	\$	(196)	\$	(196)	\$	(196)	\$	(260)	\$	(260)	\$	(260)	\$	(324)	\$	(324)	\$	(388)
Smart Meter Charge @ \$7.89	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$	1,856	\$	1,856	\$	1,856	\$	1,856	\$	2,474	\$	2,474	\$	2,474	\$	3,093	\$	3,093	\$	3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/KWh	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sub-Total	\$	1,997	\$	1,997	\$	1,997	\$	1,997	\$	2,662	\$	2,662	\$	2,662	\$	3,327	\$	3,327	\$	3,991
DSIC @ 5.000 %	\$	320	\$	320	\$	320	\$	320	\$	425	\$	425	\$	425	\$	529	\$	529	\$	633
PTC/HPS Charge																				
All kWh @ \$ 0.06398 /kWh	\$	-	\$	9,597	\$	28,791	\$	47,985	\$	70,058	\$	12,796	\$	38,388	\$	63,980	\$	93,411	\$	159,955
Sub Total	\$	8,582.20	\$	18,179.20	\$	37,373.20	\$	56,567.20	\$	78,640.30	\$	24,186.73	\$	49,778.73	\$	75,370.73	\$	104,801.53	\$	157,124.00
STAS @ -0.05 %	\$	(4.29)	\$	(9.09)	\$	(18.69)	\$	(28.28)	\$	(39.32)	\$	(12.09)	\$	(24.89)	\$	(37.69)	\$	(52.40)	\$	(78.56)
Total Bill	\$	8,577.91	\$	18,170.11	\$	37,354.51	\$	56,538.92	\$	78,600.98	\$	24,174.64	\$	49,753.84	\$	75,333.05	\$	104,749.13	\$	157,045.44

UNBUNDLED RATES - PROPOSED

[illegible]

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District COMPARISON BETWEEN PRESENT AND PROPOSED RATES RATE GS - LARGE With Demands of 1,500 - 3,000 KW w/ Voltage Discount At Average Levels of kWh Use																		
KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	\$ 8,149.51	\$ 17,746.51	\$ 36,940.51	\$ 56,134.51	\$ 78,207.61	\$ 23,596.42	\$ 49,188.42	\$ 74,780.42	\$ 104,211.22	\$ 29,446.33	\$ 61,436.33	\$ 93,426.33	\$ 130,214.83	\$ 35,296.24	\$ 73,684.24	\$ 112,072.24	\$ 156,218.44	
Total Current Bill	6,702.23	16,294.44	35,478.84	54,663.24	76,725.31	21,673.74	47,252.94	72,832.15	102,248.23	27,053.04	59,027.05	91,001.05	127,771.16	32,432.35	70,801.15	109,169.96	153,294.09	
Increase (\$)	\$ 1,447.27	\$ 1,452.07	\$ 1,461.67	\$ 1,471.27	\$ 1,482.30	\$ 1,922.68	\$ 1,935.48	\$ 1,948.27	\$ 1,962.99	\$ 2,393.29	\$ 2,409.28	\$ 2,425.28	\$ 2,443.67	\$ 2,863.89	\$ 2,883.09	\$ 2,902.28	\$ 2,924.36	
Increase (%)	21.59%	8.91%	4.12%	2.69%	1.93%	8.87%	4.10%	2.68%	1.92%	8.85%	4.08%	2.67%	1.91%	8.83%	4.07%	2.66%	1.91%	
Overall Increase (%)	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ \$145.82	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	
All kW @ \$2.76/kW	\$ 4,140	\$ 4,140	\$ 4,140	\$ 4,140	\$ 4,140	\$ 5,520	\$ 5,520	\$ 5,520	\$ 5,520	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900	\$ 8,280	\$ 8,280	\$ 8,280	\$ 8,280	
All rkVA @ \$0.18 /rkVA	\$ 134	\$ 134	\$ 134	\$ 134	\$ 134	\$ 178	\$ 178	\$ 178	\$ 178	\$ 223	\$ 223	\$ 223	\$ 223	\$ 268	\$ 268	\$ 268	\$ 268	
Sub-Total	\$ 4,420	\$ 4,420	\$ 4,420	\$ 4,420	\$ 4,420	\$ 5,844	\$ 5,844	\$ 5,844	\$ 5,844	\$ 7,269	\$ 7,269	\$ 7,269	\$ 7,269	\$ 8,693	\$ 8,693	\$ 8,693	\$ 8,693	
Riders																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	
TCJA @ -3.130 %	\$ (138)	\$ (138)	\$ (138)	\$ (138)	\$ (138)	\$ (183)	\$ (183)	\$ (183)	\$ (183)	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (272)	\$ (272)	\$ (272)	\$ (272)	
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 2,055	\$ 2,055	\$ 2,055	\$ 2,055	\$ 2,055	\$ 2,739	\$ 2,739	\$ 2,739	\$ 2,739	\$ 3,423	\$ 3,423	\$ 3,423	\$ 3,423	\$ 4,107	\$ 4,107	\$ 4,107	\$ 4,107	
DSIC @ 5.000 %	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 305	\$ 305	\$ 305	\$ 305	\$ 380	\$ 380	\$ 380	\$ 380	\$ 454	\$ 454	\$ 454	\$ 454	
PTC/HPS Charge																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	
Sub Total	\$ 6,705.59	\$ 16,302.59	\$ 35,496.59	\$ 54,690.59	\$ 76,763.69	\$ 21,684.58	\$ 47,276.58	\$ 72,868.58	\$ 102,299.38	\$ 27,066.58	\$ 59,056.58	\$ 91,046.58	\$ 127,835.08	\$ 32,448.57	\$ 70,836.57	\$ 109,224.57	\$ 153,370.77	
STAS @ -0.05 %	\$ (3.35)	\$ (8.15)	\$ (17.75)	\$ (27.35)	\$ (38.38)	\$ (10.84)	\$ (23.64)	\$ (36.43)	\$ (51.15)	\$ (13.53)	\$ (29.53)	\$ (45.52)	\$ (63.92)	\$ (16.22)	\$ (35.42)	\$ (54.61)	\$ (76.69)	
Total Bill	\$ 6,702.23	\$ 16,294.44	\$ 35,478.84	\$ 54,663.24	\$ 76,725.31	\$ 21,673.74	\$ 47,252.94	\$ 72,832.15	\$ 102,248.23	\$ 27,053.04	\$ 59,027.05	\$ 91,001.05	\$ 127,771.16	\$ 32,432.35	\$ 70,801.15	\$ 109,169.96	\$ 153,294.09	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ \$196.78	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	\$ 197	
All kW @ \$3.72/kW	\$ 5,587	\$ 5,587	\$ 5,587	\$ 5,587	\$ 5,587	\$ 7,449	\$ 7,449	\$ 7,449	\$ 7,449	\$ 9,311	\$ 9,311	\$ 9,311	\$ 9,311	\$ 11,173	\$ 11,173	\$ 11,173	\$ 11,173	
All rkVA @ \$0.24 /rkVA	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 241	\$ 241	\$ 241	\$ 241	\$ 301	\$ 301	\$ 301	\$ 301	\$ 361	\$ 361	\$ 361	\$ 361	
Sub-Total	\$ 5,964	\$ 5,964	\$ 5,964	\$ 5,964	\$ 5,964	\$ 7,886	\$ 7,886	\$ 7,886	\$ 7,886	\$ 9,809	\$ 9,809	\$ 9,809	\$ 9,809	\$ 11,731	\$ 11,731	\$ 11,731	\$ 11,731	
Riders																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	
Sub Total	\$ 8,149.51	\$ 17,746.51	\$ 36,940.51	\$ 56,134.51	\$ 78,207.61	\$ 23,596.42	\$ 49,188.42	\$ 74,780.42	\$ 104,211.22	\$ 29,446.33	\$ 61,436.33	\$ 93,426.33	\$ 130,214.83	\$ 35,296.24	\$ 73,684.24	\$ 112,072.24	\$ 156,218.44	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill	\$ 8,149.51	\$ 17,746.51	\$ 36,940.51	\$ 56,134.51	\$ 78,207.61	\$ 23,596.42	\$ 49,188.42	\$ 74,780.42	\$ 104,211.22	\$ 29,446.33	\$ 61,436.33	\$ 93,426.33	\$ 130,214.83	\$ 35,296.24	\$ 73,684.24	\$ 112,072.24	\$ 156,218.44	
% Increase	21.59%	8.91%	4.12%	2.69%	1.93%	8.87%	4.10%	2.68%	1.92%	8.85%	4.08%	2.67%	1.91%	8.83%	4.07%	2.66%	1.91%	

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GP/TP (General Primary Service / Transmission Power)								
1	Distribution							
2	Customer Charge	2,284 \$	983.20 \$	2,284 \$	1,335.94 \$	3,050,738	\$805,519	35.9%
3	Demand Charge (kW)							
4	All kW	11,871,733 \$	0.61	11,871,733 \$	0.83	9,839,887	\$2,598,130	35.9%
5	All rkVa	2,104,787 \$	0.18	2,104,787 \$	0.24	514,786	\$135,924	35.9%
6	Voltage Discount	1,810,610 \$	(0.50)	1,810,610 \$	(0.68)	(1,230,102)	(\$324,797)	35.9%
7	Transformer Charge	2,315,895 \$	1.19	2,315,895 \$	1.62	3,744,657	\$988,741	35.9%
8	Energy Charge (kWh)							
9	All kWh	5,177,946,964 \$	-	5,177,946,964 \$	-	-	\$0	0.0%
10	Total Base Normalized Distribution Revenues		\$ 11,716,449			\$ 15,919,966	\$4,203,517	35.9%
11	Rider Charges							
12	Smart Meter Technologies Charge (Per Bill)	2,284	\$7.89 \$	2,284 \$	-	\$ -	(\$18,017)	
13	TCJA Voluntary Surcharge		-3.13% (366,725)		0.00%	-	366,725	-100.0%
14	STAS		-0.05% (177,682)		0.00%	-	177,682	-100.0%
15	Distribution System Improvement Charge		5.00% 659,381		0.00%	\$ -	(\$659,381)	-100.0%
16	Total Distribution Including Rider Charges		\$ 11,849,440			\$ 15,919,966	\$4,070,526	34.4%
17	Rider Charges							
18	Default Service Support Charge	8,272,150 \$	1.23700	8,272,150 \$	1.23700	10,232,649	-	0.0%
19	Universal Service Charge		-			-	-	0.0%
20	Solar Photovoltaic Requirements Charge	5,177,946,964 \$	-	5,177,946,964 \$	-	-	-	0.0%
21	Phase IV Energy Efficiency and Conservation Charge	8,272,150 \$	0.22000	8,272,150 \$	0.22000	1,819,873	-	0.0%
22	PTC/HPS Charge	5,177,946,964 \$	0.06398	5,177,946,964 \$	0.06398	331,285,047	-	0.0%
23	Total Energy and Revenue	5,177,946,964	\$ 355,187,009	5,177,946,964		\$ 359,257,535	\$ 4,070,526	1.1%
24	Avg rate per kWh		\$ 0.06860			\$ 0.06938		
25	Proposed Increase					\$ 4,070,526		
26	Percent Increase					1.15%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100	730
REACTIVE DEMAND																			
rkVA	4	4	4	4	4	9	9	9	9	18	18	18	18	27	27	27	27	27	27
ENERGY USAGE																			
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	109,500	109,500
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	109,500	109,500
Total Proposed Bill	\$ 1,394.17	\$ 1,554.12	\$ 1,874.02	\$ 2,193.92	\$ 2,561.81	\$ 1,772.30	\$ 2,412.10	\$ 3,051.90	\$ 3,787.67	\$ 2,208.66	\$ 3,488.26	\$ 4,767.86	\$ 6,239.40	\$ 2,645.03	\$ 4,564.43	\$ 6,483.83	\$ 8,691.14	\$ 8,691.14	\$ 8,691.14
Total Current Bill	1,060.82	1,220.69	1,540.43	1,860.17	2,227.87	1,433.56	2,073.04	2,712.52	3,447.92	1,859.29	3,138.25	4,417.21	5,888.02	2,285.03	4,203.47	6,121.91	8,328.11	8,328.11	8,328.11
Increase (\$)	333.35	333.43	333.59	333.75	333.93	338.74	339.06	339.38	339.75	349.37	350.01	350.65	351.39	360.00	360.96	361.92	363.02	363.02	363.02
Increase (%)	31.42%	27.31%	21.66%	17.94%	14.99%	23.63%	16.36%	12.51%	9.85%	18.79%	11.15%	7.94%	5.97%	15.75%	8.59%	5.91%	4.36%	4.36%	4.36%
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
All kW @ \$0.61/kW	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 31	\$ 31	\$ 31	\$ 31	\$ 61	\$ 61	\$ 61	\$ 61	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92
All rkVA @ \$0.18 /rkVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
Sub-Total	\$ 999	\$ 999	\$ 999	\$ 999	\$ 999	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,047	\$ 1,047	\$ 1,047	\$ 1,047	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
TCJA @ -3.130 %	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (34)	\$ (34)	\$ (34)	\$ (34)	\$ (34)	\$ (34)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 124	\$ 124	\$ 124	\$ 124	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 49	\$ 49	\$ 49	\$ 49	\$ 121	\$ 121	\$ 121	\$ 121	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193
DSIC @ 5.000 %	\$ 49	\$ 49	\$ 49	\$ 49	\$ 49	\$ 50	\$ 50	\$ 50	\$ 50	\$ 52	\$ 52	\$ 52	\$ 52	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 320	\$ 960	\$ 1,600	\$ 2,335	\$ 640	\$ 1,919	\$ 3,199	\$ 4,671	\$ 960	\$ 2,879	\$ 4,799	\$ 7,006	\$ 7,006	\$ 7,006
Sub Total	\$ 1,061.35	\$ 1,221.30	\$ 1,541.20	\$ 1,861.10	\$ 2,228.99	\$ 1,434.28	\$ 2,074.08	\$ 2,713.88	\$ 3,449.65	\$ 1,860.22	\$ 3,139.82	\$ 4,419.42	\$ 5,890.96	\$ 2,286.17	\$ 4,205.57	\$ 6,124.97	\$ 8,332.28	\$ 8,332.28	\$ 8,332.28
STAS @ -0.05 %	\$ (0.53)	\$ (0.61)	\$ (0.77)	\$ (0.93)	\$ (1.11)	\$ (0.72)	\$ (1.04)	\$ (1.36)	\$ (1.72)	\$ (0.93)	\$ (1.57)	\$ (2.21)	\$ (2.95)	\$ (1.14)	\$ (2.10)	\$ (3.06)	\$ (4.17)	\$ (4.17)	\$ (4.17)
Total Bill	\$ 1,060.82	\$ 1,220.69	\$ 1,540.43	\$ 1,860.17	\$ 2,227.87	\$ 1,433.56	\$ 2,073.04	\$ 2,712.52	\$ 3,447.92	\$ 1,859.29	\$ 3,138.25	\$ 4,417.21	\$ 5,888.02	\$ 2,285.03	\$ 4,203.47	\$ 6,121.91	\$ 8,328.11	\$ 8,328.11	\$ 8,328.11
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$1,335.94	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
All kW @ \$0.83/kW	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 41	\$ 41	\$ 41	\$ 41	\$ 83	\$ 83	\$ 83	\$ 83	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124
All rkVA @ \$0.24 /rkVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
Sub-Total	\$ 1,358	\$ 1,358	\$ 1,358	\$ 1,358	\$ 1,358	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,423	\$ 1,423	\$ 1,423	\$ 1,423	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,467
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 124	\$ 124	\$ 124	\$ 124	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 73	\$ 73	\$ 73	\$ 73	\$ 146	\$ 146	\$ 146	\$ 146	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 320	\$ 960	\$ 1,600	\$ 2,335	\$ 640	\$ 1,919	\$ 3,199	\$ 4,671	\$ 960	\$ 2,879	\$ 4,799	\$ 7,006	\$ 7,006	\$ 7,006
Sub Total	\$ 1,394.17	\$ 1,554.12	\$ 1,874.02	\$ 2,193.92	\$ 2,561.81	\$ 1,772.30	\$ 2,412.10	\$ 3,051.90	\$ 3,787.67	\$ 2,208.66	\$ 3,488.26	\$ 4,767.86	\$ 6,239.40	\$ 2,645.03	\$ 4,564.43	\$ 6,483.83	\$ 8,691.14	\$ 8,691.14	\$ 8,691.14
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 1,394.17	\$ 1,554.12	\$ 1,874.02	\$ 2,193.92	\$ 2,561.81	\$ 1,772.30	\$ 2,412.10	\$ 3,051.90	\$ 3,787.67	\$ 2,208.66	\$ 3,488.26	\$ 4,767.86	\$ 6,239.40	\$ 2,645.03	\$ 4,564.43	\$ 6,483.83	\$ 8,691.14	\$ 8,691.14	\$ 8,691.14
% Increase	31.42%	27.31%	21.66%	17.94%	14.99%	23.63%	16.36%	12.51%	9.85%	18.79%	11.15%	7.94%	5.97%	15.75%	8.59%	5.91%	4.36%	4.36%	4.36%

Corrected West Penn Revenue Targets & Rate Design

Witness: Brian C. Andrews

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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES

RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

[illegible]

UNBUNDLED RATES - CURRENT

Distribution																				
Distribution Charge @ \$983.20	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983
All kW @ \$0.61/kW	\$	153	\$	153	\$	153	\$	153	\$	305	\$	305	\$	305	\$	458	\$	458	\$	610
All kVA @\$ 0.18 /kVA	\$	8	\$	8	\$	8	\$	8	\$	16	\$	16	\$	16	\$	24	\$	24	\$	32
Sub-Total	\$	1,144	\$	1,144	\$	1,144	\$	1,144	\$	1,304	\$	1,304	\$	1,304	\$	1,465	\$	1,465	\$	1,625
Riders																				
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$	55	\$	55	\$	55	\$	55	\$	110	\$	110	\$	110	\$	165	\$	165	\$	220
TCIA @ - 3.130 %	\$	(36)	\$	(36)	\$	(36)	\$	(36)	\$	(41)	\$	(41)	\$	(41)	\$	(46)	\$	(46)	\$	(51)
Smart Meter Charge @ \$7.89	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8
Default Service Support Charge @\$ 1.237 /kW NSPL	\$	309	\$	309	\$	309	\$	309	\$	619	\$	619	\$	619	\$	928	\$	928	\$	1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sub-Total	\$	336	\$	336	\$	336	\$	336	\$	696	\$	696	\$	696	\$	1,055	\$	1,055	\$	1,414
DSIC @ 5.000 %	\$	59	\$	59	\$	59	\$	59	\$	69	\$	69	\$	69	\$	80	\$	80	\$	90
PTC/HPS Charge																				
All kWh @ \$ 0.06398 /kWh	\$	-	\$	1,600	\$	4,799	\$	7,998	\$	11,676	\$	3,199	\$	9,597	\$	15,995	\$	23,353	\$	46,705
Sub Total	\$	1,538.56	\$	3,138.06	\$	6,337.06	\$	9,536.06	\$	13,214.91	\$	5,267.79	\$	11,665.79	\$	18,063.79	\$	25,421.49	\$	49,834.64
STAS @ -0.05 %	\$	(0.77)	\$	(1.57)	\$	(3.17)	\$	(4.77)	\$	(6.61)	\$	(2.63)	\$	(5.83)	\$	(9.03)	\$	(12.71)	\$	(18.81)
Total Bill	\$	1,537.79	\$	3,136.49	\$	6,333.89	\$	9,531.29	\$	13,208.30	\$	5,265.15	\$	11,659.95	\$	18,054.76	\$	25,408.78	\$	49,809.73

UNBUNDLED RATES - PROPOSED

[illegible]

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																	
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																	
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532
ENERGY USAGE																	
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
 																	
Total Proposed Bill	\$ 4,829.76	\$ 14,426.76	\$ 33,620.76	\$ 52,814.76	\$ 74,887.86	\$ 18,790.37	\$ 44,382.37	\$ 69,974.37	\$ 99,405.17	\$ 23,153.97	\$ 55,143.97	\$ 87,133.97	\$ 123,922.47	\$ 27,517.58	\$ 65,905.58	\$ 104,293.58	\$ 148,439.78
Total Current Bill	4,187.60	13,779.81	32,964.21	52,148.61	74,210.68	18,037.13	43,616.34	69,195.54	98,611.63	22,294.46	54,268.46	86,242.47	123,012.57	26,551.79	64,920.59	103,289.40	147,413.52
Increase (\$)	642.16	646.96	656.55	666.15	677.19	753.24	766.03	778.83	793.54	859.52	875.51	891.51	909.90	965.80	984.99	1,004.18	1,026.26
Increase (%)	15.33%	4.69%	1.99%	1.28%	0.91%	4.18%	1.76%	1.13%	0.80%	3.86%	1.61%	1.03%	0.74%	3.64%	1.52%	0.97%	0.70%
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
All kW @ \$0.61/kW	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,525	\$ 1,525	\$ 1,525	\$ 1,525	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830
All rkVA @ \$0.18 /rkVA	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 64	\$ 64	\$ 64	\$ 64	\$ 80	\$ 80	\$ 80	\$ 80	\$ 96	\$ 96	\$ 96	\$ 96
Sub-Total	\$ 1,946	\$ 1,946	\$ 1,946	\$ 1,946	\$ 1,946	\$ 2,267	\$ 2,267	\$ 2,267	\$ 2,267	\$ 2,588	\$ 2,588	\$ 2,588	\$ 2,588	\$ 2,909	\$ 2,909	\$ 2,909	\$ 2,909
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ -3.130 %	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (71)	\$ (71)	\$ (71)	\$ (71)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (91)	\$ (91)	\$ (91)	\$ (91)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,851	\$ 2,851	\$ 2,851	\$ 2,851	\$ 3,569	\$ 3,569	\$ 3,569	\$ 3,569	\$ 4,288	\$ 4,288	\$ 4,288	\$ 4,288
 																	
DSIC @ 5.000 %	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 132	\$ 132	\$ 132	\$ 132	\$ 153	\$ 153	\$ 153	\$ 153	\$ 174	\$ 174	\$ 174	\$ 174
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
Sub Total	\$ 4,189.70	\$ 13,786.70	\$ 32,980.70	\$ 52,174.70	\$ 74,247.80	\$ 18,046.16	\$ 43,638.16	\$ 69,230.16	\$ 98,660.96	\$ 22,305.61	\$ 54,295.61	\$ 86,285.61	\$ 123,074.11	\$ 26,565.07	\$ 64,953.07	\$ 103,341.07	\$ 147,487.27
STAS @ -0.05 %	\$ (2.09)	\$ (6.89)	\$ (16.49)	\$ (26.09)	\$ (37.12)	\$ (9.02)	\$ (21.82)	\$ (34.62)	\$ (49.33)	\$ (11.15)	\$ (27.15)	\$ (43.14)	\$ (61.54)	\$ (13.28)	\$ (32.48)	\$ (51.67)	\$ (73.74)
Total Bill	\$ 4,187.60	\$ 13,779.81	\$ 32,964.21	\$ 52,148.61	\$ 74,210.68	\$ 18,037.13	\$ 43,616.34	\$ 69,195.54	\$ 98,611.63	\$ 22,294.46	\$ 54,268.46	\$ 86,242.47	\$ 123,012.57	\$ 26,551.79	\$ 64,920.59	\$ 103,289.40	\$ 147,413.52

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$1,335.94	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
All kW @ \$0.83/kW	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,658	\$ 1,658	\$ 1,658	\$ 1,658	\$ 2,072	\$ 2,072	\$ 2,072	\$ 2,072	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487
All rkVA @ \$0.24 /rkVA	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 87	\$ 87	\$ 87	\$ 87	\$ 108	\$ 108	\$ 108	\$ 108	\$ 130	\$ 130	\$ 130	\$ 130
Sub-Total	\$ 2,644	\$ 2,644	\$ 2,644	\$ 2,644	\$ 2,644	\$ 3,080	\$ 3,080	\$ 3,080	\$ 3,080	\$ 3,516	\$ 3,516	\$ 3,516	\$ 3,516	\$ 3,953	\$ 3,953	\$ 3,953	\$ 3,953
Riders																	
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371
 																	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
Sub Total	\$ 4,829.76	\$ 14,426.76	\$ 33,620.76	\$ 52,814.76	\$ 74,887.86	\$ 18,790.37	\$ 44,382.37	\$ 69,974.37	\$ 99,405.17	\$ 23,153.97	\$ 55,143.97	\$ 87,133.97	\$ 123,922.47	\$ 27,517.58	\$ 65,905.58	\$ 104,293.58	\$ 148,439.78
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 4,829.76	\$ 14,426.76	\$ 33,620.76	\$ 52,814.76	\$ 74,887.86	\$ 18,790.37	\$ 44,382.37	\$ 69,974.37	\$ 99,405.17	\$ 23,153.97	\$ 55,143.97	\$ 87,133.97	\$ 123,922.47	\$ 27,517.58	\$ 65,905.58	\$ 104,293.58	\$ 148,439.78
% Increase	15.33%	4.69%	1.99%	1.28%	0.91%	4.18%	1.76%	1.13%	0.80%	3.86%	1.61%	1.03%	0.74%	3.64%	1.52%	0.97%	0.70%

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
REACTIVE DEMAND																			
rkVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177		
ENERGY USAGE																			
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000		
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000		
Total Proposed Bill	\$ 1,919.86	\$ 3,519.36	\$ 6,718.36	\$ 9,917.36	\$ 13,596.21	\$ 5,701.17	\$ 12,099.17	\$ 18,497.17	\$ 25,854.87	\$ 7,882.97	\$ 17,479.97	\$ 27,076.97	\$ 38,113.52	\$ 10,064.77	\$ 22,860.77	\$ 35,656.77	\$ 50,372.17		
Total Current Bill	1,539.00	3,137.70	6,335.10	9,532.50	13,209.51	5,266.36	11,661.16	18,055.97	25,409.99	7,395.03	16,987.23	26,579.43	37,610.46	9,523.69	22,313.29	35,102.89	49,810.94		
Increase (\$)	380.86	381.66	383.26	384.86	386.70	434.80	438.00	441.20	444.88	487.94	492.74	497.54	503.06	541.08	547.48	553.88	561.24		
Increase (%)	24.75%	12.16%	6.05%	4.04%	2.93%	8.26%	3.76%	2.44%	1.75%	6.60%	2.90%	1.87%	1.34%	5.68%	2.45%	1.58%	1.13%		
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983		
Transformer Charge @ \$1.19	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		
All kW @ \$0.61/kW	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153	\$ 305	\$ 305	\$ 305	\$ 305	\$ 458	\$ 458	\$ 458	\$ 458	\$ 610	\$ 610	\$ 610	\$ 610		
All rkVA @ \$0.18 /rkVA	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 24	\$ 24	\$ 24	\$ 24	\$ 32	\$ 32	\$ 32	\$ 32		
Sub-Total	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,305	\$ 1,305	\$ 1,305	\$ 1,305	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626		
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220		
TCJA @ -3.130 %	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (46)	\$ (46)	\$ (46)	\$ (46)	\$ (51)	\$ (51)	\$ (51)	\$ (51)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 336	\$ 336	\$ 336	\$ 336	\$ 336	\$ 696	\$ 696	\$ 696	\$ 696	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414		
DSIC @ 5.000 %	\$ 59	\$ 59	\$ 59	\$ 59	\$ 59	\$ 69	\$ 69	\$ 69	\$ 69	\$ 80	\$ 80	\$ 80	\$ 80	\$ 90	\$ 90	\$ 90	\$ 90		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705		
Sub Total	\$ 1,539.77	\$ 3,139.27	\$ 6,338.27	\$ 9,537.27	\$ 13,216.12	\$ 5,269.00	\$ 11,667.00	\$ 18,065.00	\$ 25,422.70	\$ 7,398.73	\$ 16,995.73	\$ 26,592.73	\$ 37,629.28	\$ 9,528.45	\$ 22,324.45	\$ 35,120.45	\$ 49,835.85		
STAS @ -0.05 %	\$ (0.77)	\$ (1.57)	\$ (3.17)	\$ (4.77)	\$ (6.61)	\$ (2.63)	\$ (5.83)	\$ (9.03)	\$ (12.71)	\$ (3.70)	\$ (8.50)	\$ (13.30)	\$ (18.81)	\$ (4.76)	\$ (11.16)	\$ (17.56)	\$ (24.92)		
Total Bill	\$ 1,539.00	\$ 3,137.70	\$ 6,335.10	\$ 9,532.50	\$ 13,209.51	\$ 5,266.36	\$ 11,661.16	\$ 18,055.97	\$ 25,409.99	\$ 7,395.03	\$ 16,987.23	\$ 26,579.43	\$ 37,610.46	\$ 9,523.69	\$ 22,313.29	\$ 35,102.89	\$ 49,810.94		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$1,335.94	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336		
Transformer Charge @ \$1.62	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2		
All kW @ \$0.83/kW	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 414	\$ 414	\$ 414	\$ 414	\$ 622	\$ 622	\$ 622	\$ 622	\$ 829	\$ 829	\$ 829	\$ 829		
All rkVA @ \$0.24 /rkVA	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 43	\$ 43	\$ 43	\$ 43		
Sub-Total	\$ 1,556	\$ 1,556	\$ 1,556	\$ 1,556	\$ 1,556	\$ 1,774	\$ 1,774	\$ 1,774	\$ 1,774	\$ 1,992	\$ 1,992	\$ 1,992	\$ 1,992	\$ 2,210	\$ 2,210	\$ 2,210	\$ 2,210		
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220		
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 364	\$ 364	\$ 364	\$ 364	\$ 364	\$ 729	\$ 729	\$ 729	\$ 729	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705		
Sub Total	\$ 1,919.86	\$ 3,519.36	\$ 6,718.36	\$ 9,917.36	\$ 13,596.21	\$ 5,701.17	\$ 12,099.17	\$ 18,497.17	\$ 25,854.87	\$ 7,882.97	\$ 17,479.97	\$ 27,076.97	\$ 38,113.52	\$ 10,064.77	\$ 22,860.77	\$ 35,656.77	\$ 50,372.17		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 1,919.86	\$ 3,519.36	\$ 6,718.36	\$ 9,917.36	\$ 13,596.21	\$ 5,701.17	\$ 12,099.17	\$ 18,497.17	\$ 25,854.87	\$ 7,882.97	\$ 17,479.97	\$ 27,076.97	\$ 38,113.52	\$ 10,064.77	\$ 22,860.77	\$ 35,656.77	\$ 50,372.17		
% Increase	24.75%	12.16%	6.05%	4.04%	2.93%	8.26%	3.76%	2.44%	1.75%	6.60%	2.90%	1.87%	1.34%	5.68%	2.45%	1.58%	1.13%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	730	730
REACTIVE DEMAND																			
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532	532	532
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	2,190,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	2,190,000	2,190,000
Total Proposed Bill	\$ 3,812.30	\$ 13,409.30	\$ 32,603.30	\$ 51,797.30	\$ 73,870.40	\$ 17,433.21	\$ 43,025.21	\$ 68,617.21	\$ 98,048.01	\$ 21,457.13	\$ 53,447.13	\$ 85,437.13	\$ 122,225.63	\$ 25,481.04	\$ 63,869.04	\$ 102,257.04	\$ 146,403.24	\$ 146,403.24	\$ 146,403.24
Total Current Bill	3,426.34	13,018.55	32,202.95	51,387.35	73,449.42	17,021.72	42,600.92	68,180.12	97,596.21	21,024.89	52,998.89	84,972.90	121,743.00	25,028.06	63,396.86	101,765.67	145,889.79	145,889.79	145,889.79
Increase (\$)	\$ 385.96	\$ 390.75	\$ 400.35	\$ 409.95	\$ 420.99	\$ 411.50	\$ 424.29	\$ 437.09	\$ 451.81	\$ 432.24	\$ 448.24	\$ 464.23	\$ 482.63	\$ 452.99	\$ 472.18	\$ 491.37	\$ 513.45	\$ 513.45	\$ 513.45
Increase (%)	11.26%	3.00%	1.24%	0.80%	0.57%	2.42%	1.00%	0.64%	0.46%	2.06%	0.85%	0.55%	0.40%	1.81%	0.74%	0.48%	0.35%	0.35%	0.35%
Overall Increase (%)	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%

UNBUNDLED RATES - CURRENT

Distribution																			
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
Transformer Charge @ \$1.19	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
All kW @ \$0.11/kW	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 275	\$ 275	\$ 275	\$ 275	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330
All rkVA @ \$0.18 /rkVA	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 64	\$ 64	\$ 64	\$ 64	\$ 80	\$ 80	\$ 80	\$ 80	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96
Sub-Total	\$ 1,197	\$ 1,197	\$ 1,197	\$ 1,197	\$ 1,197	\$ 1,268	\$ 1,268	\$ 1,268	\$ 1,268	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ -3.130 %	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (40)	\$ (40)	\$ (40)	\$ (40)	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,156	\$ 2,156	\$ 2,156	\$ 2,156	\$ 2,156	\$ 2,882	\$ 2,882	\$ 2,882	\$ 2,882	\$ 3,608	\$ 3,608	\$ 3,608	\$ 3,608	\$ 4,335	\$ 4,335	\$ 4,335	\$ 4,335	\$ 4,335	\$ 4,335
DSIC @ 5.000 %	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 84	\$ 84	\$ 84	\$ 84	\$ 93	\$ 93	\$ 93	\$ 93	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	\$ 140,116	\$ 140,116
Sub Total	\$ 3,428.06	\$ 13,025.06	\$ 32,219.06	\$ 51,413.06	\$ 73,486.16	\$ 17,030.23	\$ 42,622.23	\$ 68,214.23	\$ 97,645.03	\$ 21,035.40	\$ 53,025.40	\$ 85,015.40	\$ 121,803.90	\$ 25,040.58	\$ 63,428.58	\$ 101,816.58	\$ 145,962.78	\$ 145,962.78	\$ 145,962.78
STAS @ -0.05 %	\$ (1.71)	\$ (6.51)	\$ (16.11)	\$ (25.71)	\$ (36.74)	\$ (8.52)	\$ (21.31)	\$ (34.11)	\$ (48.82)	\$ (10.52)	\$ (26.51)	\$ (42.51)	\$ (60.90)	\$ (12.52)	\$ (31.71)	\$ (50.91)	\$ (72.98)	\$ (72.98)	\$ (72.98)
Total Bill	\$ 3,426.34	\$ 13,018.55	\$ 32,202.95	\$ 51,387.35	\$ 73,449.42	\$ 17,021.72	\$ 42,600.92	\$ 68,180.12	\$ 97,596.21	\$ 21,024.89	\$ 52,998.89	\$ 84,972.90	\$ 121,743.00	\$ 25,028.06	\$ 63,396.86	\$ 101,765.67	\$ 145,889.79	\$ 145,889.79	\$ 145,889.79

UNBUNDLED RATES - PROPOSED

Distribution																			
Distribution Charge @ \$1,335.94	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
Transformer Charge @ \$1.62	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
All kW @ \$0.15/kW	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 299	\$ 299	\$ 299	\$ 299	\$ 374	\$ 374	\$ 374	\$ 374	\$ 448	\$ 448	\$ 448	\$ 448	\$ 448	\$ 448
All rkVA @ \$0.24 /rkVA	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 87	\$ 87	\$ 87	\$ 87	\$ 108	\$ 108	\$ 108	\$ 108	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130
Sub-Total	\$ 1,627	\$ 1,627	\$ 1,627	\$ 1,627	\$ 1,627	\$ 1,723	\$ 1,723	\$ 1,723	\$ 1,723	\$ 1,820	\$ 1,820	\$ 1,820	\$ 1,820	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916
Riders																			
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																			
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	\$ 140,116	\$ 140,116
Sub Total	\$ 3,812.30	\$ 13,409.30	\$ 32,603.30	\$ 51,797.30	\$ 73,870.40	\$ 17,433.21	\$ 43,025.21	\$ 68,617.21	\$ 98,048.01	\$ 21,457.13	\$ 53,447.13	\$ 85,437.13	\$ 122,225.63	\$ 25,481.04	\$ 63,869.04	\$ 102,257.04	\$ 146,403.24	\$ 146,403.24	\$ 146,403.24
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 3,812.30	\$ 13,409.30	\$ 32,603.30	\$ 51,797.30	\$ 73,870.40	\$ 17,433.21	\$ 43,025.21	\$ 68,617.21	\$ 98,048.01	\$ 21,457.13	\$ 53,447.13	\$ 85,437.13	\$ 122,225.63	\$ 25,481.04	\$ 63,869.04	\$ 102,257.04	\$ 146,403.24	\$ 146,403.24	\$ 146,403.24
% Increase	11.26%	3.00%	1.24%	0.80%	0.57%	2.42%	1.00%	0.64%	0.46%	2.06%	0.85%	0.55%	0.40%	1.81%	0.74%	0.48%	0.35%	0.35%	0.35%

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change		Percent Change					
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue								
	SCHEDULE PP44 (Primary Power Service Sch. 44)	[a]	[b]	[c]=[a]x[b]		[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]				
1	Distribution													
2	Customer Charge	16	\$	4.08	\$	67	16	\$	5.45	\$	89	\$22	32.8%	
3	Demand Charge													
4	All kVA	115,790	\$	0.11		12,737	115,790	\$	0.15		17,019	\$4,282	33.6%	
5	Energy Charge (kWh)													
6	All kWh	71,779,158	\$	0.00029		20,816	71,779,158	\$	0.00039		27,815	\$6,999	33.6%	
7	Total Base Normalized Distribution Revenues				\$	33,620				\$	44,923	\$11,303	33.6%	
8	Rider Charges													
9	Smart Meter Technologies Charge (Per Bill)	16	\$	7.89	\$	129	16	\$	-	\$	-	(\$129)		
10	TCJA Voluntary Surcharge			-3.13%		(1,052)			0.00%		-	1,052	-100.0%	
11	STAS			-0.05%		(2,375)			0.00%		-	2,375	-100.0%	
12	Distribution System Improvement Charge			5.00%	\$	2,561			0.00%	\$	-	(2,561)	-100.0%	
13	Total Distribution Including Rider Charges				\$	32,882				\$	44,923	\$12,041	36.6%	
14	Rider Charges													
15	Default Service Support Charge	84,185	\$	1.23700		104,137	84,185	\$	1.23700		104,137	-	0.0%	
16	Universal Service Charge					-					-	-	0.0%	
17	Solar Photovoltaic Requirements Charge	71,779,158	\$	-		-	71,779,158	\$	-		-	-	0.0%	
18	Phase IV Energy Efficiency and Conservation Charge	84,185	\$	0.22000		18,521	84,185	\$	0.22000		18,521	-	0.0%	
19	PTC/HPS Charge	71,779,158	\$	0.06398		4,592,431	71,779,158	\$	0.06398		4,592,431	-	0.0%	
20	Total Energy and Revenue	71,779,158			\$	4,747,970	71,779,158			\$	4,760,011	\$	12,041	0.3%
21	Avg rate per kWh			\$		0.06615			\$		0.06631			
22	Proposed Increase								\$		12,041			
23	Percent Increase										0.25%			

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100	730
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	2,000,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	2,000,000	14,600,000
Total Proposed Bill	\$ 8,025.35	\$ 40,209.10	\$ 104,576.60	\$ 168,944.11	\$ 242,966.74	\$ 80,412.75	\$ 209,147.76	\$ 337,882.77	\$ 485,928.04	\$ 120,616.39	\$ 313,718.91	\$ 506,821.43	\$ 728,889.33	\$ 160,820.04	\$ 418,290.06	\$ 675,760.09	\$ 971,850.62	\$ 160,820.04	\$ 971,850.62
Total Current Bill	7,907.90	40,029.32	104,272.15	168,514.98	242,394.24	80,046.21	208,531.87	337,017.54	484,776.05	120,063.10	312,791.59	505,520.09	727,157.86	160,079.99	417,051.32	674,022.64	969,539.67	160,079.99	969,539.67
Increase (\$)	117.44	179.78	304.45	429.13	572.51	366.54	615.89	865.24	1,151.99	553.29	927.32	1,301.34	1,731.47	740.05	1,238.75	1,737.45	2,310.95	740.05	2,310.95
Increase (%)	1.49%	0.45%	0.29%	0.25%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.24%
Overall Increase (%)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$4.08	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
All kWh @ \$ 0.00029 /kWh	\$ -	\$ 145	\$ 435	\$ 725	\$ 1,059	\$ 290	\$ 870	\$ 1,450	\$ 2,117	\$ 435	\$ 1,305	\$ 2,175	\$ 3,176	\$ 580	\$ 1,740	\$ 2,900	\$ 4,234	\$ 580	\$ 4,234
All kW @ \$0.11/kW	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Sub-Total	\$ 554	\$ 699	\$ 989	\$ 1,279	\$ 1,613	\$ 1,394	\$ 1,974	\$ 2,554	\$ 3,221	\$ 2,089	\$ 2,959	\$ 3,829	\$ 4,830	\$ 2,784	\$ 3,944	\$ 5,104	\$ 6,438	\$ 2,784	\$ 6,438
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
TCIA @ -3.130 %	\$ (17)	\$ (22)	\$ (31)	\$ (40)	\$ (50)	\$ (44)	\$ (62)	\$ (80)	\$ (101)	\$ (65)	\$ (93)	\$ (120)	\$ (151)	\$ (87)	\$ (123)	\$ (160)	\$ (202)	\$ (87)	\$ (202)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 7,276	\$ 7,271	\$ 7,262	\$ 7,253	\$ 7,242	\$ 14,534	\$ 14,516	\$ 14,498	\$ 14,477	\$ 21,798	\$ 21,770	\$ 21,743	\$ 21,712	\$ 29,061	\$ 29,024	\$ 28,988	\$ 28,946	\$ 29,061	\$ 28,946
DSIC @ 5.000 %	\$ 82	\$ 89	\$ 103	\$ 117	\$ 133	\$ 178	\$ 206	\$ 234	\$ 266	\$ 267	\$ 309	\$ 351	\$ 399	\$ 355	\$ 411	\$ 468	\$ 532	\$ 355	\$ 532
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108	\$ 127,960	\$ 934,108
Sub Total	\$ 7,912	\$ 40,049	\$ 104,324	\$ 168,599	\$ 242,515	\$ 80,086	\$ 208,636	\$ 337,186	\$ 485,019	\$ 120,123	\$ 312,948	\$ 505,773	\$ 727,522	\$ 160,160	\$ 417,260	\$ 674,360	\$ 970,025	\$ 160,160	\$ 970,025
STAS @ -0.05 %	\$ (4)	\$ (20)	\$ (52)	\$ (84)	\$ (121)	\$ (40)	\$ (104)	\$ (169)	\$ (243)	\$ (60)	\$ (156)	\$ (253)	\$ (364)	\$ (80)	\$ (209)	\$ (337)	\$ (485)	\$ (80)	\$ (485)
Total Bill	\$ 7,908	\$ 40,029	\$ 104,272	\$ 168,515	\$ 242,394	\$ 80,046	\$ 208,532	\$ 337,018	\$ 484,776	\$ 120,063	\$ 312,792	\$ 505,520	\$ 727,158	\$ 160,080	\$ 417,051	\$ 674,023	\$ 969,540	\$ 160,080	\$ 969,540
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
All kWh @ \$ 0.00039 /kWh	\$ -	\$ 194	\$ 581	\$ 969	\$ 1,414	\$ 388	\$ 1,163	\$ 1,938	\$ 2,829	\$ 581	\$ 1,744	\$ 2,906	\$ 4,243	\$ 775	\$ 2,325	\$ 3,875	\$ 5,658	\$ 775	\$ 5,658
All kW @ \$0.15/kW	\$ 735	\$ 735	\$ 735	\$ 735	\$ 735	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 2,205	\$ 2,205	\$ 2,205	\$ 2,205	\$ 2,940	\$ 2,940	\$ 2,940	\$ 2,940	\$ 2,940	\$ 2,940
Sub-Total	\$ 740	\$ 934	\$ 1,322	\$ 1,709	\$ 2,155	\$ 1,863	\$ 2,638	\$ 3,413	\$ 4,304	\$ 2,791	\$ 3,954	\$ 5,116	\$ 6,453	\$ 3,720	\$ 5,270	\$ 6,820	\$ 8,603	\$ 3,720	\$ 8,603
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 14,570	\$ 14,570	\$ 14,570	\$ 14,570	\$ 21,855	\$ 21,855	\$ 21,855	\$ 21,855	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108	\$ 127,960	\$ 934,108
Sub Total	\$ 8,025	\$ 40,209	\$ 104,577	\$ 168,944	\$ 242,967	\$ 80,413	\$ 209,148	\$ 337,883	\$ 485,928	\$ 120,616	\$ 313,719	\$ 506,821	\$ 728,889	\$ 160,820	\$ 418,290	\$ 675,760	\$ 971,851	\$ 160,820	\$ 971,851
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill	\$ 8,025	\$ 40,209	\$ 104,577	\$ 168,944	\$ 242,967	\$ 80,413	\$ 209,148	\$ 337,883	\$ 485,928	\$ 120,616	\$ 313,719	\$ 506,821	\$ 728,889	\$ 160,820	\$ 418,290	\$ 675,760	\$ 971,851	\$ 160,820	\$ 971,851
% Increase	1.49%	0.45%	0.29%	0.25%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.24%

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000		
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000		
Total Proposed Bill	\$ 40,104.92	\$ 201,023.69	\$ 522,861.22	\$ 844,698.75	\$ 1,214,811.91	\$ 241,227.33	\$ 627,432.37	\$ 1,013,637.41	\$ 1,457,773.20	\$ 281,430.98	\$ 732,003.52	\$ 1,182,576.07	\$ 1,700,734.49	\$ 321,634.63	\$ 836,574.68	\$ 1,351,514.73	\$ 1,943,695.79		
Total Current Bill	39,489.80	200,096.88	521,311.04	842,525.20	1,211,921.48	240,113.77	625,570.76	1,011,027.75	1,454,303.29	280,130.66	729,830.48	1,179,530.30	1,696,685.10	320,147.55	834,090.20	1,348,032.86	1,939,066.91		
Increase (\$)	\$ 615.12	\$ 926.81	\$ 1,550.18	\$ 2,173.55	\$ 2,890.43	\$ 1,113.56	\$ 1,861.61	\$ 2,609.66	\$ 3,469.91	\$ 1,300.32	\$ 2,173.04	\$ 3,045.76	\$ 4,049.40	\$ 1,487.08	\$ 2,484.47	\$ 3,481.87	\$ 4,628.88		
Increase (%)	1.56%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%		
Overall Increase (%)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$4.08	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4		
All kWh @ \$ 0.00029 /kWh	\$ -	\$ 725	\$ 2,175	\$ 3,625	\$ 5,293	\$ 870	\$ 2,610	\$ 4,350	\$ 6,351	\$ 1,015	\$ 3,045	\$ 5,075	\$ 7,410	\$ 1,160	\$ 3,480	\$ 5,800	\$ 8,468		
All kW @ \$0.11/kW	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
Sub-Total	\$ 2,754	\$ 3,479	\$ 4,929	\$ 6,379	\$ 8,047	\$ 4,174	\$ 5,914	\$ 7,654	\$ 9,655	\$ 4,869	\$ 6,899	\$ 8,929	\$ 11,264	\$ 5,564	\$ 7,884	\$ 10,204	\$ 12,872		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800		
TCIA @ -3.130 %	\$ (86)	\$ (109)	\$ (154)	\$ (200)	\$ (252)	\$ (131)	\$ (185)	\$ (240)	\$ (302)	\$ (152)	\$ (216)	\$ (279)	\$ (353)	\$ (174)	\$ (247)	\$ (319)	\$ (403)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 36,347	\$ 36,324	\$ 36,279	\$ 36,233	\$ 36,181	\$ 43,587	\$ 43,533	\$ 43,478	\$ 43,416	\$ 50,850	\$ 50,787	\$ 50,723	\$ 50,650	\$ 58,114	\$ 58,041	\$ 57,969	\$ 57,885		
DSIC @ 5.000 %	\$ 409	\$ 444	\$ 514	\$ 584	\$ 665	\$ 533	\$ 617	\$ 701	\$ 798	\$ 621	\$ 720	\$ 818	\$ 931	\$ 710	\$ 822	\$ 935	\$ 1,064		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216		
Sub Total	\$ 39,510	\$ 200,197	\$ 521,572	\$ 842,947	\$ 1,212,528	\$ 240,234	\$ 625,884	\$ 1,011,534	\$ 1,455,031	\$ 280,271	\$ 730,196	\$ 1,180,120	\$ 1,697,534	\$ 320,308	\$ 834,507	\$ 1,348,707	\$ 1,940,037		
STAS @ -0.05 %	\$ (20)	\$ (100)	\$ (261)	\$ (421)	\$ (606)	\$ (120)	\$ (313)	\$ (506)	\$ (728)	\$ (140)	\$ (365)	\$ (590)	\$ (849)	\$ (160)	\$ (417)	\$ (674)	\$ (970)		
Total Bill	\$ 39,490	\$ 200,097	\$ 521,311	\$ 842,525	\$ 1,211,921	\$ 240,114	\$ 625,571	\$ 1,011,028	\$ 1,454,303	\$ 280,131	\$ 729,830	\$ 1,179,530	\$ 1,696,685	\$ 320,148	\$ 834,090	\$ 1,348,033	\$ 1,939,067		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5		
All kWh @ \$ 0.00039 /kWh	\$ -	\$ 969	\$ 2,906	\$ 4,844	\$ 7,072	\$ 1,163	\$ 3,488	\$ 5,813	\$ 8,486	\$ 1,356	\$ 4,069	\$ 6,781	\$ 9,901	\$ 1,550	\$ 4,650	\$ 7,750	\$ 11,315		
All kW @ \$0.15/kW	\$ 3,674	\$ 3,674	\$ 3,674	\$ 3,674	\$ 3,674	\$ 4,409	\$ 4,409	\$ 4,409	\$ 4,409	\$ 5,144	\$ 5,144	\$ 5,144	\$ 5,144	\$ 5,879	\$ 5,879	\$ 5,879	\$ 5,879		
Sub-Total	\$ 3,680	\$ 4,649	\$ 6,586	\$ 8,524	\$ 10,752	\$ 5,577	\$ 7,902	\$ 10,227	\$ 12,901	\$ 6,506	\$ 9,219	\$ 11,931	\$ 15,050	\$ 7,435	\$ 10,535	\$ 13,635	\$ 17,200		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800		
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 43,710	\$ 43,710	\$ 43,710	\$ 43,710	\$ 50,995	\$ 50,995	\$ 50,995	\$ 50,995	\$ 58,280	\$ 58,280	\$ 58,280	\$ 58,280		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216		
Sub Total	\$ 40,105	\$ 201,024	\$ 522,861	\$ 844,699	\$ 1,214,812	\$ 241,227	\$ 627,432	\$ 1,013,637	\$ 1,457,773	\$ 281,431	\$ 732,004	\$ 1,182,576	\$ 1,700,734	\$ 321,635	\$ 836,575	\$ 1,351,515	\$ 1,943,696		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 40,105	\$ 201,024	\$ 522,861	\$ 844,699	\$ 1,214,812	\$ 241,227	\$ 627,432	\$ 1,013,637	\$ 1,457,773	\$ 281,431	\$ 732,004	\$ 1,182,576	\$ 1,700,734	\$ 321,635	\$ 836,575	\$ 1,351,515	\$ 1,943,696		
% Increase	1.56%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE PP46 (Primary Power Service Sch. 46)								
1	Distribution							
2	Customer Charge	33 \$	5.45 \$ 178	33 \$	7.32 \$	239	\$61	34.3%
3	Demand Charge							
4	All kVA @50% Demand	7,014,915 \$	0.52 1,823,878	7,014,915 \$	0.70 2,448,889		\$625,011	34.3%
5	Energy Charge (kWh)							
6	All kWh	1,012,139,446 \$	0.00104 1,052,625	1,012,139,446 \$	0.00140 1,413,341		\$360,716	34.3%
7	Total Base Normalized Distribution Revenues		\$ 2,876,681			\$ 3,862,469	\$985,788	34.3%
8	Rider Charges							
9	Smart Meter Technologies Charge (Per Bill)	33 \$	7.89 \$ 257	33 \$	- \$ -		(\$257)	
10	TCJA Voluntary Surcharge		-3.13% (90,040)		0.00% -		90,040	-100.0%
11	STAS		-0.05% (35,314)		0.00% -		35,314	-100.0%
12	Distribution System Improvement Charge		5.00% \$ 161,416		0.00% \$ -		(161,416)	-100.0%
13	Total Distribution Including Rider Charges		\$ 2,913,000			\$ 3,862,469	\$949,469	32.6%
14	Rider Charges							
15	Default Service Support Charge	2,006,501 \$	1.23700 2,482,041	2,006,501 \$	1.23700 2,482,041		-	0.0%
16	Universal Service Charge		-				-	0.0%
17	Solar Photovoltaic Requirements Charge	1,012,139,446 \$	-	1,012,139,446 \$	-		-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	2,006,501 \$	0.22000 441,430	2,006,501 \$	0.22000 441,430		-	0.0%
19	PTC/HPS Charge	1,012,139,446 \$	0.06398 64,756,682	1,012,139,446 \$	0.06398 64,756,682		-	0.0%
20	Total Energy and Revenue	1,012,139,446	\$ 70,593,153	1,012,139,446		\$ 71,542,622	\$ 949,469	1.3%
21	Avg rate per kWh		\$ 0.06975			\$ 0.07068		
22	Proposed Increase					\$ 949,469		
23	Percent Increase					1.34%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	\$ 9,037.80	\$ 41,726.00	\$ 107,102.39	\$ 172,478.78	\$ 247,661.63	\$ 83,444.68	\$ 214,197.46	\$ 344,950.24	\$ 495,315.94	\$ 125,163.36	\$ 321,292.53	\$ 517,421.70	\$ 742,970.25	\$ 166,882.05	\$ 428,387.61	\$ 689,893.17	\$ 990,624.56		
Total Current Bill	8,671.77	41,174.42	106,179.72	171,185.02	245,941.12	82,335.01	212,345.61	342,356.22	491,868.41	123,495.61	318,511.51	513,527.42	737,795.71	164,656.20	424,677.41	684,698.61	983,723.00		
Increase (\$)	\$ 366.04	\$ 551.58	\$ 922.67	\$ 1,293.76	\$ 1,720.51	\$ 1,109.67	\$ 1,851.85	\$ 2,594.03	\$ 3,447.53	\$ 1,667.76	\$ 2,781.02	\$ 3,894.29	\$ 5,174.54	\$ 2,225.85	\$ 3,710.20	\$ 5,194.55	\$ 6,901.56		
Increase (%)	4.22%	1.34%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%		
Overall Increase (%)	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5		
All kWh @ \$ 0.00104 /kWh	\$ -	\$ 520	\$ 1,560	\$ 2,600	\$ 3,796	\$ 1,040	\$ 3,120	\$ 5,200	\$ 7,592	\$ 1,560	\$ 4,680	\$ 7,800	\$ 11,388	\$ 2,080	\$ 6,240	\$ 10,400	\$ 15,184		
All kW @ \$0.26/kW	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 5,200	\$ 5,200	\$ 5,200		
Sub-Total	\$ 1,305	\$ 1,825	\$ 2,865	\$ 3,905	\$ 5,101	\$ 3,645	\$ 5,725	\$ 7,805	\$ 10,197	\$ 5,465	\$ 8,585	\$ 11,705	\$ 15,293	\$ 7,285	\$ 11,445	\$ 15,605	\$ 20,389		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
TCIA @ -3.130 %	\$ (41)	\$ (57)	\$ (90)	\$ (122)	\$ (160)	\$ (114)	\$ (179)	\$ (244)	\$ (319)	\$ (171)	\$ (269)	\$ (366)	\$ (479)	\$ (228)	\$ (358)	\$ (488)	\$ (638)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 7,252	\$ 7,236	\$ 7,203	\$ 7,171	\$ 7,133	\$ 14,464	\$ 14,399	\$ 14,334	\$ 14,259	\$ 21,692	\$ 21,594	\$ 21,497	\$ 21,384	\$ 28,920	\$ 28,790	\$ 28,659	\$ 28,510		
DSIC @ 5.000 %	\$ 119	\$ 144	\$ 194	\$ 245	\$ 302	\$ 287	\$ 388	\$ 488	\$ 604	\$ 430	\$ 581	\$ 732	\$ 906	\$ 573	\$ 775	\$ 976	\$ 1,208		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108		
Sub Total	\$ 8,676	\$ 41,195	\$ 106,233	\$ 171,271	\$ 246,064	\$ 82,376	\$ 212,452	\$ 342,527	\$ 492,114	\$ 123,557	\$ 318,671	\$ 513,784	\$ 738,165	\$ 164,739	\$ 424,890	\$ 685,041	\$ 984,215		
STAS @ -0.05 %	\$ (4)	\$ (21)	\$ (53)	\$ (86)	\$ (123)	\$ (41)	\$ (106)	\$ (171)	\$ (246)	\$ (62)	\$ (159)	\$ (257)	\$ (369)	\$ (82)	\$ (212)	\$ (343)	\$ (492)		
Total Bill	\$ 8,672	\$ 41,174	\$ 106,180	\$ 171,185	\$ 245,941	\$ 82,335	\$ 212,346	\$ 342,356	\$ 491,868	\$ 123,496	\$ 318,512	\$ 513,527	\$ 737,796	\$ 164,656	\$ 424,677	\$ 684,699	\$ 983,723		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$7.32	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7		
All kWh @ \$ 0.00140 /kWh	\$ -	\$ 698	\$ 2,095	\$ 3,491	\$ 5,097	\$ 1,396	\$ 4,189	\$ 6,982	\$ 10,194	\$ 2,095	\$ 6,284	\$ 10,473	\$ 15,290	\$ 2,793	\$ 8,378	\$ 13,964	\$ 20,387		
All kW @ \$0.35/kW	\$ 1,745	\$ 1,745	\$ 1,745	\$ 1,745	\$ 1,745	\$ 3,491	\$ 3,491	\$ 3,491	\$ 3,491	\$ 5,236	\$ 5,236	\$ 5,236	\$ 5,236	\$ 6,982	\$ 6,982	\$ 6,982	\$ 6,982		
Sub-Total	\$ 1,753	\$ 2,451	\$ 3,847	\$ 5,244	\$ 6,850	\$ 4,895	\$ 7,687	\$ 10,480	\$ 13,692	\$ 7,338	\$ 11,528	\$ 15,717	\$ 20,534	\$ 9,782	\$ 15,368	\$ 20,953	\$ 27,377		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400		
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 6,185	\$ 12,370	\$ 12,370	\$ 12,370	\$ 12,370	\$ 18,555	\$ 18,555	\$ 18,555	\$ 18,555	\$ 24,740	\$ 24,740	\$ 24,740	\$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 14,570	\$ 14,570	\$ 14,570	\$ 14,570	\$ 21,855	\$ 21,855	\$ 21,855	\$ 21,855	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 31,990	\$ 95,970	\$ 159,950	\$ 233,527	\$ 63,980	\$ 191,940	\$ 319,900	\$ 467,054	\$ 95,970	\$ 287,910	\$ 479,850	\$ 700,581	\$ 127,960	\$ 383,880	\$ 639,800	\$ 934,108		
Sub Total	\$ 9,038	\$ 41,726	\$ 107,102	\$ 172,479	\$ 247,662	\$ 83,445	\$ 214,197	\$ 344,950	\$ 495,316	\$ 125,163	\$ 321,293	\$ 517,422	\$ 742,970	\$ 166,882	\$ 428,388	\$ 689,893	\$ 990,625		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 9,038	\$ 41,726	\$ 107,102	\$ 172,479	\$ 247,662	\$ 83,445	\$ 214,197	\$ 344,950	\$ 495,316	\$ 125,163	\$ 321,293	\$ 517,422	\$ 742,970	\$ 166,882	\$ 428,388	\$ 689,893	\$ 990,625		
% Increase	4.22%	1.34%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000		
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000		
Total Proposed Bill	\$ 45,159.75	\$ 208,600.73	\$ 535,482.68	\$ 862,364.63	\$ 1,238,278.87	\$ 250,319.41	\$ 642,577.75	\$ 1,034,836.09	\$ 1,485,933.18	\$ 292,038.09	\$ 749,672.82	\$ 1,207,307.55	\$ 1,733,587.49	\$ 333,756.78	\$ 856,767.90	\$ 1,379,779.02	\$ 1,981,241.80		
Total Current Bill	43,303.54	205,816.80	530,843.30	855,869.81	1,229,650.29	246,977.39	637,009.20	1,027,041.01	1,475,577.59	288,137.99	743,175.10	1,198,212.21	1,721,504.88	329,298.58	849,340.99	1,369,383.41	1,967,432.18		
Increase (\$)	\$ 1,856.21	\$ 2,783.93	\$ 4,639.37	\$ 6,494.82	\$ 8,628.58	\$ 3,342.02	\$ 5,568.55	\$ 7,795.08	\$ 10,355.59	\$ 3,900.11	\$ 6,497.73	\$ 9,095.35	\$ 12,082.61	\$ 4,458.19	\$ 7,426.90	\$ 10,395.61	\$ 13,809.62		
Increase (%)	4.29%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%		
Overall Increase (%)	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5		
All kWh @ \$ 0.00104 /kWh	\$ -	\$ 2,600	\$ 7,800	\$ 13,000	\$ 18,980	\$ 3,120	\$ 9,360	\$ 15,600	\$ 22,776	\$ 3,640	\$ 10,920	\$ 18,200	\$ 26,572	\$ 4,160	\$ 12,480	\$ 20,800	\$ 30,368		
All kW @ \$0.26/kW	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400		
Sub-Total	\$ 6,505	\$ 9,105	\$ 14,305	\$ 19,505	\$ 25,485	\$ 10,925	\$ 17,165	\$ 23,405	\$ 30,581	\$ 12,745	\$ 20,025	\$ 27,305	\$ 35,677	\$ 14,565	\$ 22,885	\$ 31,205	\$ 40,773		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800		
TCIA @ -3.130 %	\$ (204)	\$ (285)	\$ (448)	\$ (611)	\$ (798)	\$ (342)	\$ (537)	\$ (733)	\$ (957)	\$ (399)	\$ (627)	\$ (855)	\$ (1,117)	\$ (456)	\$ (716)	\$ (977)	\$ (1,276)		
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 36,229	\$ 36,148	\$ 35,985	\$ 35,822	\$ 35,635	\$ 43,376	\$ 43,181	\$ 42,985	\$ 42,761	\$ 50,604	\$ 50,376	\$ 50,148	\$ 49,886	\$ 57,832	\$ 57,572	\$ 57,311	\$ 57,012		
DSIC @ 5.000 %	\$ 590	\$ 716	\$ 968	\$ 1,220	\$ 1,510	\$ 860	\$ 1,162	\$ 1,464	\$ 1,812	\$ 1,003	\$ 1,355	\$ 1,708	\$ 2,113	\$ 1,146	\$ 1,549	\$ 1,952	\$ 2,415		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216		
Sub Total	\$ 43,325	\$ 205,920	\$ 531,109	\$ 856,298	\$ 1,230,265	\$ 247,101	\$ 637,328	\$ 1,027,555	\$ 1,476,316	\$ 288,282	\$ 743,547	\$ 1,198,812	\$ 1,722,366	\$ 329,463	\$ 849,766	\$ 1,370,068	\$ 1,968,416		
STAS @ -0.05 %	\$ (22)	\$ (103)	\$ (266)	\$ (428)	\$ (615)	\$ (124)	\$ (319)	\$ (514)	\$ (738)	\$ (144)	\$ (372)	\$ (599)	\$ (861)	\$ (165)	\$ (425)	\$ (685)	\$ (984)		
Total Bill	\$ 43,304	\$ 205,817	\$ 530,843	\$ 855,870	\$ 1,229,650	\$ 246,977	\$ 637,009	\$ 1,027,041	\$ 1,475,578	\$ 288,138	\$ 743,175	\$ 1,198,212	\$ 1,721,505	\$ 329,299	\$ 849,341	\$ 1,369,383	\$ 1,967,432		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ \$7.32	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7		
All kWh @ \$ 0.00140 /kWh	\$ -	\$ 3,491	\$ 10,473	\$ 17,455	\$ 25,484	\$ 4,189	\$ 12,568	\$ 20,946	\$ 30,581	\$ 4,887	\$ 14,662	\$ 24,437	\$ 35,678	\$ 5,586	\$ 16,757	\$ 27,928	\$ 40,775		
All kW @ \$0.35/kW	\$ 8,727	\$ 8,727	\$ 8,727	\$ 8,727	\$ 8,727	\$ 10,473	\$ 10,473	\$ 10,473	\$ 10,473	\$ 12,218	\$ 12,218	\$ 12,218	\$ 12,218	\$ 13,964	\$ 13,964	\$ 13,964	\$ 13,964		
Sub-Total	\$ 8,735	\$ 12,226	\$ 19,208	\$ 26,190	\$ 34,219	\$ 14,669	\$ 23,048	\$ 31,426	\$ 41,061	\$ 17,113	\$ 26,888	\$ 36,663	\$ 47,903	\$ 19,557	\$ 30,728	\$ 41,899	\$ 54,746		
Riders																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800		
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480		
Solar Photovoltaic Requirements Charge @ 0.000 c/kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 43,710	\$ 43,710	\$ 43,710	\$ 43,710	\$ 50,995	\$ 50,995	\$ 50,995	\$ 50,995	\$ 58,280	\$ 58,280	\$ 58,280	\$ 58,280		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PTC/HPS Charge																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216		
Sub Total	\$ 45,160	\$ 208,601	\$ 535,483	\$ 862,365	\$ 1,238,279	\$ 250,319	\$ 642,578	\$ 1,034,836	\$ 1,485,933	\$ 292,038	\$ 749,673	\$ 1,207,308	\$ 1,733,587	\$ 333,757	\$ 856,768	\$ 1,379,779	\$ 1,981,242		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Bill	\$ 45,160	\$ 208,601	\$ 535,483	\$ 862,365	\$ 1,238,279	\$ 250,319	\$ 642,578	\$ 1,034,836	\$ 1,485,933	\$ 292,038	\$ 749,673	\$ 1,207,308	\$ 1,733,587	\$ 333,757	\$ 856,768	\$ 1,379,779	\$ 1,981,242		
% Increase	4.29%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%	1.35%	0.87%	0.76%	0.70%		

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE 51 (Street Lighting Service)									
1	MERCURY VAPOR								
2	175 WATTS	19,051	\$ 10.17	\$ 193,746	19,051	\$ 14.59	\$ 278,031	\$ 84,285	43.5%
3	250 WATTS	3,569	\$ 14.07	\$ 50,215	3,569	\$ 20.19	\$ 72,060	\$ 21,845	43.5%
4	400 WATTS	5,855	\$ 17.29	\$ 101,232	5,855	\$ 24.81	\$ 145,270	\$ 44,038	43.5%
5	1000 WATTS	676	\$ 26.81	\$ 18,116	676	\$ 38.47	\$ 25,997	\$ 7,881	43.5%
SCHEDULE 52 (Outdoor Lighting Service)									
6	HIGH PRESSURE SODIUM VAPOR								
7	100 WATTS	65,580	\$ 11.72	\$ 768,598	65,580	\$ 16.82	\$ 1,102,958	\$ 334,360	43.5%
8	MERCURY VAPOR								
9	100 WATTS	7,378	\$ 8.75	\$ 64,555	7,378	\$ 12.56	\$ 92,638	\$ 28,083	43.5%
10	175 WATTS	106,193	\$ 9.86	\$ 1,047,059	106,193	\$ 14.15	\$ 1,502,556	\$ 455,497	43.5%
11	400 WATTS	144	\$ 16.04	\$ 2,302	144	\$ 23.02	\$ 3,304	\$ 1,001	43.5%
SCHEDULE 53 (Street and Area Lighting Service)									
12	OVERHEAD SERVICE								
13	100 WATTS	1,627	\$ 13.12	\$ 21,346	1,627	\$ 18.83	\$ 30,631	\$ 9,286	43.5%
14	100 WATTS - Long Term	707	\$ 12.62	\$ 8,923	707	\$ 18.33	\$ 12,958	\$ 4,035	45.2%
15	200 WATTS	2,587	\$ 17.47	\$ 45,189	2,587	\$ 25.07	\$ 64,847	\$ 19,658	43.5%
16	200 WATTS - Long Term	1,228	\$ 16.97	\$ 20,838	1,228	\$ 24.57	\$ 30,170	\$ 9,332	44.8%
17	400 WATTS	899	\$ 25.27	\$ 22,713	899	\$ 36.26	\$ 32,594	\$ 9,881	43.5%
18	400 WATTS - Long Term	284	\$ 24.77	\$ 7,026	284	\$ 35.76	\$ 10,144	\$ 3,118	44.4%
19	400 WATTS - FL	3,956	\$ 25.29	\$ 100,052	3,956	\$ 36.29	\$ 143,577	\$ 43,525	43.5%
20	400 WATTS - FL - Long Term	1,341	\$ 24.79	\$ 33,241	1,341	\$ 35.79	\$ 47,993	\$ 14,752	44.4%
21	UNDERGROUND SERVICE								
22	LOW MOUNT								
23	100 WATTS	961	\$ 22.83	\$ 21,934	961	\$ 32.76	\$ 31,476	\$ 9,542	43.5%
24	100 WATTS - Long Term	288	\$ 22.33	\$ 6,431	288	\$ 32.26	\$ 9,291	\$ 2,860	44.5%
25	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
26	100 WATTS	-	\$ 44.79	\$ -	-	\$ 64.27	\$ -	\$ -	0.0%
27	100 WATTS - Long Term	84	\$ 44.29	\$ 3,720	84	\$ 63.77	\$ 5,357	\$ 1,637	44.0%
28	200 WATTS	36	\$ 44.44	\$ 1,600	36	\$ 63.77	\$ 2,296	\$ 696	43.5%
29	200 WATTS - Long Term	370	\$ 43.94	\$ 16,260	370	\$ 63.27	\$ 23,414	\$ 7,154	44.0%
30	400 WATTS	116	\$ 48.23	\$ 5,599	116	\$ 69.21	\$ 8,035	\$ 2,436	43.5%
31	400 WATTS - Long Term	192	\$ 47.73	\$ 9,164	192	\$ 68.71	\$ 13,193	\$ 4,028	44.0%
32	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
33	100 WATTS	-	\$ 21.46	\$ -	-	\$ 30.80	\$ -	\$ -	0.0%
34	100 WATTS- Long Term	24	\$ 20.96	\$ 503	24	\$ 30.30	\$ 727	\$ 224	44.5%
35	200 WATTS	12	\$ 22.88	\$ 275	12	\$ 32.83	\$ 394	\$ 119	43.5%
36	200 WATTS- Long Term	24	\$ 22.38	\$ 537	24	\$ 32.33	\$ 776	\$ 239	44.5%
37	400 WATTS	81	\$ 26.66	\$ 2,166	81	\$ 38.26	\$ 3,109	\$ 942	43.5%
38	400 WATTS- Long Term	-	\$ 26.16	\$ -	-	\$ 37.76	\$ -	\$ -	0.0%
SCHEDULE 54 (Street Lighting Service)									
39	HIGH PRESSURE SODIUM VAPOR								
40	100 WATTS	5,356	\$ 12.39	\$ 66,355	5,356	\$ 17.78	\$ 95,222	\$ 28,866	43.5%
41	200 WATTS	1,682	\$ 16.78	\$ 28,229	1,682	\$ 24.08	\$ 40,510	\$ 12,281	43.5%
42	400 WATTS	368	\$ 24.56	\$ 9,026	368	\$ 35.24	\$ 12,953	\$ 3,927	43.5%

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]

SCHEDULE 55 (Area Lighting Service Underground Distribution Service)

1	SODIUM VAPOR							
2	LOW MOUNT							
3	100 WATTS	334 \$	22.12 \$	7,393	334 \$	31.74 \$	10,610 \$	3,216 43.5%
4	HIGH MOUNT - SINGLE LUMINAIRE PER POLE							
5	100 WATTS	106 \$	40.75 \$	4,320	106 \$	58.48 \$	6,199 \$	1,879 43.5%
6	200 WATTS	24 \$	43.69 \$	1,029	24 \$	62.70 \$	1,477 \$	448 43.5%
7	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE							
8	200 WATTS	24 \$	22.07 \$	520	24 \$	31.67 \$	746 \$	226 43.5%
9	MERCURY VAPOR							
10	175 WATTS	72 \$	18.97 \$	1,366	72 \$	27.22 \$	1,960 \$	594 43.5%

SCHEDULE 56 (Street Lighting Service Customer Owned Equipment)

43	HIGH PRESSURE SODIUM VAPOR							
44	100 WATTS - CUSTOMER POLE	513 \$	5.05 \$	2,591	513 \$	7.25 \$	3,718 \$	1,127 43.5%
45	100 WATTS - COMPANY POLE	62 \$	6.71 \$	415	62 \$	9.63 \$	595 \$	180 43.5%
46	200 WATTS - CUSTOMER POLE	1,786 \$	8.36 \$	14,933	1,786 \$	12.00 \$	21,429 \$	6,496 43.5%
47	200 WATTS - COMPANY POLE	- \$	10.85 \$	-	- \$	15.57 \$	- \$	- 0.0%
48	400 WATTS - CUSTOMER POLE	322 \$	13.63 \$	4,392	322 \$	19.56 \$	6,302 \$	1,911 43.5%
49	400 WATTS - COMPANY POLE	- \$	16.53 \$	-	- \$	23.72 \$	- \$	- 0.0%

SCHEDULE 57 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)

OVERHEAD SERVICE								
1	HIGH PRESSURE SODIUM VAPOR - VERTICAL OPEN LENS							
2	100 WATTS - NEW POLE	2,892 \$	21.41 \$	61,915	2,892 \$	30.72 \$	88,850 \$	26,935 43.5%
3	100 WATTS - NEW POLE- Long Term	275 \$	20.91 \$	5,748	275 \$	30.22 \$	8,308 \$	2,560 44.5%
4	100 WATTS - EXISITING POLE	78,025 \$	11.92 \$	930,054	78,025 \$	17.11 \$	1,334,651 \$	404,597 43.5%
5	100 WATTS - EXISITING POLE- Long Term	1,742 \$	11.42 \$	19,898	1,742 \$	16.61 \$	28,933 \$	9,035 45.4%
6	MERCURY VAPOR - COBRA HEAD							
7	175 WATTS - CUSTOMER POLE	1,358 \$	9.68 \$	13,143	1,358 \$	13.89 \$	18,860 \$	5,717 43.5%
8	175 WATTS - CUSTOMER POLE- Long Term	150 \$	9.18 \$	1,378	150 \$	13.39 \$	2,010 \$	632 45.9%
9	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD							
10	100 WATTS	10,559 \$	11.72 \$	123,751	10,559 \$	16.82 \$	177,586 \$	53,835 43.5%
11	100 WATTS- Long Term	45,354 \$	11.22 \$	508,868	45,354 \$	16.32 \$	740,103 \$	231,235 45.4%
12	200 WATTS	5,417 \$	15.65 \$	84,768	5,417 \$	22.46 \$	121,645 \$	36,876 43.5%
13	200 WATTS- Long Term	11,934 \$	15.15 \$	180,802	11,934 \$	21.96 \$	262,051 \$	81,249 44.9%
14	400 WATTS	1,678 \$	22.61 \$	37,944	1,678 \$	32.45 \$	54,451 \$	16,507 43.5%
15	400 WATTS- Long Term	1,366 \$	22.11 \$	30,209	1,366 \$	31.95 \$	43,648 \$	13,439 44.5%
16	METAL HALIDE - COBRA HEAD							
17	100 WATTS	478 \$	16.70 \$	7,976	478 \$	23.96 \$	11,446 \$	3,470 43.5%
18	100 WATTS- Long Term	- \$	16.20 \$	-	- \$	23.46 \$	- \$	- 0.0%
19	175 WATTS	429 \$	16.70 \$	7,171	429 \$	23.96 \$	10,291 \$	3,120 43.5%
20	175 WATTS- Long Term	396 \$	16.20 \$	6,415	396 \$	23.46 \$	9,292 \$	2,877 44.8%
21	400 WATTS	974 \$	24.38 \$	23,748	974 \$	34.99 \$	34,079 \$	10,331 43.5%
22	400 WATTS- Long Term	- \$	23.88 \$	-	- \$	34.49 \$	- \$	- 0.0%
23	1,000 WATTS	138 \$	35.24 \$	4,875	138 \$	50.57 \$	6,995 \$	2,121 43.5%
24	1,000 WATTS- Long Term	106 \$	34.74 \$	3,666	106 \$	50.07 \$	5,283 \$	1,618 44.1%

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Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
25	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT								
26	200 WATTS	5,540	\$ 17.72	\$ 98,162	5,540	\$ 25.43	\$ 140,865	\$ 42,703	43.5%
27	200 WATTS- Long Term	376	\$ 17.22	\$ 6,469	376	\$ 24.93	\$ 9,365	\$ 2,896	44.8%
28	400 WATTS	6,139	\$ 24.56	\$ 150,770	6,139	\$ 35.24	\$ 216,359	\$ 65,589	43.5%
29	400 WATTS- Long Term	572	\$ 24.06	\$ 13,761	572	\$ 34.74	\$ 19,871	\$ 6,111	44.4%
30	METAL HALIDE - FLOODLIGHT								
31	400 WATTS	3,339	\$ 24.79	\$ 82,769	3,339	\$ 35.57	\$ 118,776	\$ 36,007	43.5%
32	400 WATTS- Long Term	156	\$ 24.29	\$ 3,778	156	\$ 35.07	\$ 5,455	\$ 1,677	44.4%
33	1,000 WATTS	2,083	\$ 35.24	\$ 73,403	2,083	\$ 50.57	\$ 105,335	\$ 31,932	43.5%
34	1,000 WATTS- Long Term	192	\$ 34.74	\$ 6,665	192	\$ 50.07	\$ 9,606	\$ 2,941	44.1%
35	UNDERGROUND SERVICE								
36	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP								
37	100 WATTS	10,823	\$ 20.45	\$ 221,339	10,823	\$ 29.35	\$ 317,627	\$ 96,288	43.5%
38	100 WATTS- Long Term	5,972	\$ 19.95	\$ 119,142	5,972	\$ 28.85	\$ 172,270	\$ 53,129	44.6%
39	METAL HALIDE - COLONIAL POST TOP								
40	100 WATTS	1,094	\$ 25.08	\$ 27,446	1,094	\$ 35.99	\$ 39,386	\$ 11,940	43.5%
41	100 WATTS- Long Term	1,297	\$ 24.58	\$ 31,871	1,297	\$ 35.49	\$ 46,017	\$ 14,147	44.4%
42	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
43	100 WATTS	168	\$ 38.15	\$ 6,415	168	\$ 54.75	\$ 9,205	\$ 2,791	43.5%
44	100 WATTS- Long Term	24	\$ 37.65	\$ 904	24	\$ 54.25	\$ 1,302	\$ 398	44.1%
45	200 WATTS	49	\$ 39.95	\$ 1,964	49	\$ 57.33	\$ 2,819	\$ 854	43.5%
46	200 WATTS- Long Term	60	\$ 39.45	\$ 2,367	60	\$ 56.83	\$ 3,410	\$ 1,043	44.1%
47	400 WATTS	12	\$ 42.62	\$ 511	12	\$ 61.16	\$ 734	\$ 222	43.5%
48	400 WATTS- Long Term	-	\$ 42.12	\$ -	-	\$ 60.66	\$ -	\$ -	0.0%
49	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD ADDITIONAL FIXTURE								
50	100 WATTS	-	\$ 14.18	\$ -	-	\$ 20.35	\$ -	\$ -	0.0%
51	100 WATTS- Long Term	-	\$ 13.68	\$ -	-	\$ 19.85	\$ -	\$ -	0.0%
52	200 WATTS	-	\$ 18.88	\$ -	-	\$ 27.09	\$ -	\$ -	0.0%
53	200 WATTS- Long Term	-	\$ 18.38	\$ -	-	\$ 26.59	\$ -	\$ -	0.0%
54	400 WATTS	-	\$ 27.30	\$ -	-	\$ 39.18	\$ -	\$ -	0.0%
55	400 WATTS- Long Term	-	\$ 26.80	\$ -	-	\$ 38.68	\$ -	\$ -	0.0%
56	METAL HALIDE - COBRA HEAD								
57	400 WATT	108	\$ 51.57	\$ 5,562	108	\$ 74.00	\$ 7,981	\$ 2,419	43.5%
58	400 WATT- Long Term	-	\$ 51.07	\$ -	-	\$ 73.50	\$ -	\$ -	0.0%
59	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/ BASE								
60	100 WATT	-	\$ 60.48	\$ -	-	\$ 86.79	\$ -	\$ -	0.0%
61	100 WATT- Long Term	-	\$ 59.98	\$ -	-	\$ 86.29	\$ -	\$ -	0.0%
62	200 WATT	132	\$ 54.05	\$ 7,135	132	\$ 77.56	\$ 10,238	\$ 3,104	43.5%
63	200 WATT- Long Term	-	\$ 53.55	\$ -	-	\$ 77.06	\$ -	\$ -	0.0%
64	400 WATT	471	\$ 56.14	\$ 26,435	471	\$ 80.56	\$ 37,935	\$ 11,500	43.5%
65	400 WATT- Long Term	-	\$ 55.64	\$ -	-	\$ 80.06	\$ -	\$ -	0.0%
66	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE								
67	100 WATT	-	\$ 44.79	\$ -	-	\$ 64.27	\$ -	\$ -	0.0%
68	100 WATT- Long Term	12	\$ 44.29	\$ 522	12	\$ 63.77	\$ 751	\$ 230	44.0%
69	200 WATT	109	\$ 41.64	\$ 4,542	109	\$ 59.75	\$ 6,518	\$ 1,976	43.5%
70	200 WATT- Long Term	-	\$ 41.14	\$ -	-	\$ 59.25	\$ -	\$ -	0.0%
71	400 WATT	121	\$ 52.09	\$ 6,289	121	\$ 74.75	\$ 9,025	\$ 2,736	43.5%
72	400 WATT- Long Term	115	\$ 51.59	\$ 5,943	115	\$ 74.25	\$ 8,553	\$ 2,610	43.9%

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Line No.		Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
		Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
	Street Lighting Service								
73	HIGH PRESSURE SODIUM VAPOR - SHOE BOX ADDITIONAL FIXTURE								
74	100 WATT	- \$	21.46 \$	-	- \$	30.80 \$	- \$	-	0.0%
75	100 WATT- Long Term	- \$	20.96 \$	-	- \$	30.30 \$	- \$	-	0.0%
76	200 WATT	- \$	24.64 \$	-	- \$	35.36 \$	- \$	-	0.0%
77	200 WATT- Long Term	- \$	24.14 \$	-	- \$	34.86 \$	-	-	
78	400 WATT	85 \$	28.81 \$	2,435	85 \$	41.34 \$	3,494 \$	1,059	43.5%
79	400 WATT- Long Term	- \$	28.31 \$	-	- \$	40.84 \$	- \$	-	0.0%
80	METAL HALIDE - SHOE BOX W/O BASE								
81	400 WATTS	- \$	53.56 \$	-	- \$	76.86 \$	- \$	-	0.0%
82	400 WATTS- Long Term	- \$	53.06 \$	-	- \$	76.36 \$	- \$	-	0.0%
83	METAL HALIDE - SHOE BOX ADDITIONAL FIXTURE								
84	400 WATTS	- \$	31.68 \$	-	- \$	45.46 \$	- \$	-	0.0%
85	400 WATTS- Long Term	- \$	31.18 \$	-	- \$	44.96 \$	- \$	-	0.0%
SCHEDULE 58 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)									
86	CUSTOMER OWNED POLE								
87	HIGH PRESSURE SODIUM VAPOR								
88	100 WATTS	706 \$	4.52 \$	3,189	706 \$	6.49 \$	4,577 \$	1,387	43.5%
89	200 WATTS	2,186 \$	7.77 \$	16,989	2,186 \$	11.15 \$	24,379 \$	7,391	43.5%
90	400 WATTS	60 \$	12.67 \$	760	60 \$	18.18 \$	1,091 \$	331	43.5%
91	MERCURY VAPOR								
92	400 WATTS	24 \$	9.01 \$	216	24 \$	12.93 \$	310 \$	94	43.5%
93	METAL HALIDE								
94	250 WATTS	24 \$	8.08 \$	198	24 \$	11.60 \$	284 \$	86	43.5%
95	400 WATTS	144 \$	8.60 \$	1,238	144 \$	12.34 \$	1,777 \$	539	43.5%
96	1,000 WATTS	168 \$	15.79 \$	2,653	168 \$	22.66 \$	3,807 \$	1,154	43.5%
97	COMPANY OWNED POLE								
98	HIGH PRESSURE SODIUM VAPOR								
99	100 WATTS	35 \$	6.24 \$	217	35 \$	8.95 \$	312 \$	95	43.5%
100	200 WATTS	510 \$	9.33 \$	4,754	510 \$	13.39 \$	6,822 \$	2,068	43.5%
101	400 WATTS	72 \$	14.23 \$	1,025	72 \$	20.42 \$	1,470 \$	446	43.5%
102	METAL HALIDE								
103	175 WATTS	12 \$	8.60 \$	103	12 \$	12.34 \$	148 \$	45	43.5%
104	250 WATTS	804 \$	9.58 \$	7,702	804 \$	13.75 \$	11,053 \$	3,351	43.5%
105	400 WATTS	24 \$	10.16 \$	244	24 \$	14.58 \$	350 \$	106	43.5%
106	1,000 WATTS	72 \$	17.33 \$	1,248	72 \$	24.87 \$	1,791 \$	543	43.5%
SCHEDULE 59 (Outdoor Lighting Equipment and Maintenance Service)									
107	OVERHEAD SERVICE								
108	MERCURY VAPOR - COBRA HEAD								
109	175 WATTS	47 \$	10.35 \$	489	47 \$	14.85 \$	701 \$	213	43.5%
110	175 WATTS- Long Term	- \$	9.85 \$	-	- \$	14.35 \$	- \$	-	0.0%

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Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
111	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD							
112	100 WATTS	24 \$	11.41 \$	24 \$	16.37 \$	391 \$	118	43.5%
113	100 WATTS- Long Term	- \$	10.91 \$	- \$	15.87 \$	- \$	-	0.0%
114	200 WATTS	- \$	14.89 \$	- \$	21.37 \$	- \$	-	0.0%
115	200 WATTS- Long Term	90 \$	14.39 \$	90 \$	20.87 \$	1,878 \$	583	45.0%
116	400 WATTS	60 \$	17.64 \$	60 \$	25.31 \$	1,511 \$	458	43.5%
117	400 WATTS- Long Term	- \$	17.14 \$	- \$	24.81 \$	- \$	-	0.0%
118	METAL HALIDE - COBRA HEAD							
119	400 WATTS	40 \$	16.98 \$	40 \$	24.37 \$	968 \$	293	43.5%
120	400 WATTS- Long Term	- \$	16.48 \$	- \$	23.87 \$	- \$	-	0.0%
121	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT							
122	200 WATTS	24 \$	15.55 \$	24 \$	22.31 \$	536 \$	162	43.5%
123	200 WATTS- Long Term	12 \$	15.05 \$	12 \$	21.81 \$	262 \$	81	44.9%
124	400 WATTS	88 \$	17.83 \$	88 \$	25.59 \$	2,255 \$	684	43.5%
125	400 WATTS- Long Term	13 \$	17.33 \$	13 \$	25.09 \$	330 \$	102	44.8%
126	METAL HALIDE - FLOODLIGHT							
127	400 WATTS	125 \$	16.99 \$	125 \$	24.38 \$	3,036 \$	920	43.5%
128	400 WATTS- Long Term	- \$	16.49 \$	- \$	23.88 \$	- \$	-	0.0%
129	1,000 WATTS	228 \$	26.69 \$	228 \$	38.30 \$	8,733 \$	2,647	43.5%
130	1,000 WATTS- Long Term	- \$	26.19 \$	- \$	37.80 \$	- \$	-	0.0%
131	UNDERGROUND SERVICE							
132	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP							
133	100 WATTS	60 \$	20.70 \$	60 \$	29.71 \$	1,782 \$	540	43.5%
134	100 WATTS- Long Term	- \$	20.20 \$	- \$	29.21 \$	- \$	-	0.0%
135	METAL HALIDE - COLONIAL POST TOP							
136	175 WATTS	96 \$	23.87 \$	96 \$	34.25 \$	3,288 \$	997	43.5%
137	175 WATTS- Long Term	36 \$	23.37 \$	36 \$	33.75 \$	1,215 \$	374	44.4%
138	METAL HALIDE - COBRA HEAD							
139	1,000 WATT	- \$	50.57 \$	- \$	72.57 \$	- \$	-	0.0%
140	1,000 WATT- Long Term	- \$	50.07 \$	- \$	72.07 \$	- \$	-	0.0%
141	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE							
142	100 WATT	- \$	42.74 \$	- \$	61.34 \$	- \$	-	0.0%
143	100 WATT- Long Term	- \$	42.24 \$	- \$	60.84 \$	- \$	-	0.0%
144	METAL HALIDE - SHOE BOX W/O BASE							
145	400 WATTS	338 \$	40.02 \$	338 \$	57.43 \$	19,432 \$	5,891	43.5%
146	400 WATTS- Long Term	- \$	39.52 \$	- \$	56.93 \$	- \$	-	0.0%

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Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
Street Lighting Service								
SCHEDULE 71 (Mercury Vapor Street and Highway Lighting Service)								
147	LOW MOUNT							
148	100 WATTS	- \$	13.79 \$	- \$	19.79 \$	- \$	-	0.0%
149	175 WATTS	161 \$	16.56 \$	161 \$	23.76 \$	3,820 \$	1,158	43.5%
SCHEDULE 72 (LED Street Lighting Service)								
150	COBRA HEAD							
151	50 WATTS	433,300 \$	6.94 \$	433,300 \$	9.96 \$	4,315,268 \$	1,308,166	43.5%
152	90 WATTS	80,382 \$	8.73 \$	80,382 \$	12.53 \$	1,007,013 \$	305,274	43.5%
153	130 WATTS	50,267 \$	9.28 \$	50,267 \$	13.32 \$	669,405 \$	202,929	43.5%
154	260 WATTS	11,365 \$	14.38 \$	11,365 \$	20.64 \$	234,532 \$	71,098	43.5%
155	Colonial							
156	50 WATTS	21,867 \$	11.12 \$	21,867 \$	15.96 \$	348,943 \$	105,782	43.5%
157	90 WATTS	1,378 \$	12.24 \$	1,378 \$	17.56 \$	24,204 \$	7,337	43.5%
158	Acorn							
159	50 WATTS	1,526 \$	18.51 \$	1,526 \$	26.56 \$	40,535 \$	12,288	43.5%
160	90 WATTS	81 \$	19.57 \$	81 \$	28.08 \$	2,266 \$	687	43.5%
161	Total Base Normalized Distribution Revenues							
			\$ 10,376,893			\$ 14,907,374	\$ 4,530,481	43.7%
162	Rider Charges							
163	Smart Meter Technologies Charge (Per Bill)		\$ -	- \$	- \$	- \$	-	
164	TCJA Voluntary Surcharge	-3.13%	(324,797)		0.00%	-	324,797	-100.0%
165	STAS	-0.05%	(7,786)		0.00%	-	7,786	-100.0%
166	Distribution System Improvement Charge	5.00%	500,207		0.00%	\$ -	(500,207)	-100.0%
167	Total Distribution Including Rider Charges					\$ 14,907,374	\$ 4,362,858	41.4%
168	Rider Charges							
169	Default Service Support Charge	45,250,100 \$	0.00177	45,250,100 \$	0.00177	80,093	-	0.0%
170	Universal Service Charge		-		-	-	-	0.0%
171	Solar Photovoltaic Requirements Charge	\$ -	-	- \$	-	-	-	0.0%
172	Phase IV Energy Efficiency and Conservation Charge	45,250,100 \$	(0.00106)	45,250,100 \$	(0.00106)	(47,965)	-	0.0%
173	PTC/HPS Charge	45,250,100 \$	0.11023	45,250,100 \$	0.11023	4,987,918	-	0.0%
174	Total Energy and Revenue					\$ 19,927,420	\$ 4,362,858	28.0%
175	Avg rate per kWh		\$ 0.34397			\$ 0.44038		
176	Proposed Increase					\$ 4,362,858		
177	Percent Increase					28.03%		

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Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE GP (Penn State University)								
1	Distribution							
2	Customer Charge	12 \$	793.00 \$	12 \$	1,132.69 \$	13,592	\$4,076	42.8%
3	Demand Charge (kW)							
4	First 10,000 kVA	120,000 \$	2.52	120,000 \$	3.59	430,895	\$128,495	42.5%
5	Additional kVA	252,150 \$	2.42	252,150 \$	3.46	871,586	\$261,384	42.8%
6	Energy Charge (kWh)							
7	All kWh	198,529,807 \$	-	198,529,807 \$	-	-	\$0	0.0%
8	Total Base Normalized Distribution Revenues		\$ 922,118			\$ 1,316,073	\$393,955	42.7%
9	Rider Charges							
10	Smart Meter Technologies Charge (Per Bill)	12	\$ -	12 \$	- \$	-	\$ -	
11	TCJA Voluntary Surcharge		-3.13% (28,862)		0.00%	-	28,862	-100.0%
12	STAS		-0.05% (7,075)		0.00%	-	7,075	-100.0%
13	Distribution System Improvement Charge		5.00% \$ 44,663		0.00%	\$ -	\$ (44,663)	-100.0%
14	Total Distribution Including Rider Charges		\$ 930,843			\$ 1,316,073	\$ 385,230	41.4%
15	Rider Charges							
16	Default Service Support Charge	412,978 \$	1.23700	412,978 \$	1.23700	510,854	-	0.0%
17	Universal Service Charge					-	-	0.0%
18	Solar Photovoltaic Requirements Charge	198,529,807 \$	-	198,529,807 \$	-	-	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	0 \$	0.22000	0 \$	0.22000	0	-	0.0%
20	PTC/HPS Charge	198,529,807 \$	0.06398	198,529,807 \$	0.06398	12,701,937	-	0.0%
21	Total Energy and Revenue	198,529,807	\$ 14,143,634	198,529,807		\$ 14,528,864	\$ 385,230	2.7%
22	Avg rate per kWh		\$ 0.07124			\$ 0.07318		
23	Proposed Increase					\$ 385,230		
24	Percent Increase					2.72%		

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Line No.		Current			Pro Forma			Revenue Change	Percent Change						
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue								
	Rider L (Partial Service)	<i>[a]</i>	<i>[b]</i>	<i>[c]=[a]x[b]</i>	<i>[e]=[a]+[d]</i>	<i>[f]</i>	<i>[g]=[e]x[f]</i>	<i>[h]=[g]-[c]</i>	<i>[i]=[h]/[c]</i>						
1	Distribution														
2	Customer Charge	84	\$	86.43	\$	7,260	84	\$	118.14	\$	9,923	\$	2,663	36.7%	
3	Demand Charge (kW)														
4	Backup Secondary KW	8,423	\$	2.99		25,185	8,423	\$	4.11		34,645		9,460	37.6%	
5	Maint Secondary KW	-	\$	2.39		-	-	\$	3.29		-		-	0.0%	
6	Backup Primary KW	-	\$	0.44		-	-	\$	0.60		-		-	0.0%	
7	Maint Primary KW	-	\$	0.44		-	-	\$	0.60		-		-	0.0%	
8	Backup Transmission KW	360,000	\$	0.08		28,800	360,000	\$	0.11		39,133		10,333	35.9%	
9	Maint Transmission KW	-	\$	0.07		-	-	\$	0.10		-		-	0.0%	
10	Total Base Normalized Distribution Revenues				\$	61,245				\$	83,701		\$	22,456	36.7%
11	Avg rate per kWh				\$	-				\$	-				
12	Proposed Increase									\$	22,456				
13	Percent Increase										36.67%				

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West Penn Rate District		Residential		General Service		General Service		General Service		General Service		General Power		Primary		Primary		Outdoor		Street Lighting		Penn. State		
Customer Charge Analysis		Service		Volunteer		Small		Medium		Large		/ Transmission		Power Sch. 44		Power Sch. 46		Lighting		Service		University		
Test Period 12 Months Ended December 2025		RS		GSV		GSS		GSM		GSL		GP/TP		PP44		PP46		POL		STLT		PSU		
Summary of Monthly Customer Costs																								
Fully-Loaded Customer Costs	\$	52.67	\$	49.09	\$	53.42	\$	47.92	\$	70.22	\$	510.24	\$	955.33	\$	1,610.32	\$	6,019.51	\$	62.82	\$	2,267.96	\$	7,181.18
Basic Customer Costs	\$	41.48	\$	38.94	\$	40.61	\$	38.71	\$	55.27	\$	358.31	\$	564.43	\$	1,099.79	\$	868.71	\$	47.91	\$	1,547.53	\$	2,640.71
Fully-Loaded Customer Costs																								
Customer-related Revenue Requirements	\$	469,255	\$	374,753	\$	404	\$	35,964	\$	31,479	\$	5,527	\$	2,182	\$	26	\$	196	\$	3,099	\$	15,540	\$	86
Number of customers		742,485		636,179		630		62,540		37,355		903		190		1		3		4,112		571		1
Monthly Fully-Loaded cost per customer	\$	52.67	\$	49.09	\$	53.42	\$	47.92	\$	70.22	\$	510.24	\$	955.33	\$	1,610.32	\$	6,019.51	\$	62.82	\$	2,267.96	\$	7,181.18
Basic Customer Costs																								
Plant																								
(364) Poles, Towers & Fixtures	\$	403,740	\$	324,519	\$	316	\$	31,735	\$	24,065	\$	3,417	\$	688	\$	-	\$	-	\$	2,115	\$	16,862	\$	21
(365) Overhead Conductors & Devices		932,878		767,138		748		75,019		67,102		14,113		2,978		-		-		4,999		690		93
(366) Underground Conduit		-		-		-		-		-		-		-		-		-		-		-		-
(367) Underground Conductors & Device		200,033		168,989		165		16,526		11,617		1,239		238		-		-		1,101		152		7
(368) Line Transformers		426,380		365,845		357		35,776		21,286		399		3		-		-		2,384		329		-
(369) Services		149,237		128,050		125		12,522		7,450		140		1		-		-		834		115		-
(370) Meters		216,452		166,080		286		18,852		24,782		2,739		3,437		113		98		-		-		65
(371) Customer Premises		10,039		-		-		-		-		-		-		-		-		10,039		-		-
(372) Leased Property Cust. Prem.		298		-		-		-		-		-		-		-		-		298		-		-
(373) Streetlight		54,120		-		-		-		-		-		-		-		-		-		54,120		-
Total Customer-Related Plant	\$	2,393,177	\$	1,920,621	\$	1,996	\$	190,429	\$	156,302	\$	22,047	\$	7,346	\$	113	\$	98	\$	21,771	\$	72,268	\$	187
Accumulated Depreciation																								
(108-364) Poles	\$	(105,264)	\$	(84,609)	\$	(82)	\$	(8,274)	\$	(6,274)	\$	(891)	\$	(180)	\$	-	\$	-	\$	(551)	\$	(4,396)	\$	(6)
(108-365) OH Conductors		(140,200)		(115,291)		(112)		(11,274)		(10,085)		(2,121)		(448)		-		-		(751)		(104)		(14)
(108-366) UG Conduit		-		-		-		-		-		-		-		-		-		-		-		-
(108-367) UG Cond & Dev		(51,271)		(43,314)		(42)		(4,236)		(2,978)		(317)		(61)		-		-		(282)		(39)		(2)
(108-368) Line Transformers		(157,422)		(135,072)		(132)		(13,209)		(7,859)		(147)		(1)		-		-		(880)		(121)		-
(108-369) Services		(64,968)		(55,744)		(54)		(5,451)		(3,243)		(61)		(1)		-		-		(363)		(50)		-
(108-370) Meters		(91,102)		(69,901)		(120)		(7,934)		(10,430)		(1,153)		(1,447)		(47)		(41)		-		-		(27)
(108-371) Install on Cust Premise		(6,460)		-		-		-		-		-		-		-		-		(6,460)		-		-
(108-372) Leased Property Cust. Prem.		(280)		-		-		-		-		-		-		-		-		(280)		-		-
(108-373) Street Lighting		(10,529)		-		-		-		-		-		-		-		-		-		(10,529)		-
Total Accumulated Depreciation	\$	(627,495)	\$	(503,932)	\$	(544)	\$	(50,379)	\$	(40,869)	\$	(4,691)	\$	(2,136)	\$	(47)	\$	(41)	\$	(9,568)	\$	(15,239)	\$	(49)
Net income before taxes & interest																								
Net Plant	\$	1,765,682		1,416,689		1,453		140,051		115,433		17,356		5,209		65		57		12,203		57,029		138
Net Income after taxes	\$	144,609		116,027		119		11,470		9,454		1,421		427		5		5		999		4,671		11
Add: Income Taxes	\$	34,541	\$	27,714	\$	28	\$	2,740	\$	2,258	\$	340	\$	102	\$	1	\$	1	\$	239	\$	1,116	\$	3
Net income before taxes & interest	\$	179,151	\$	143,741	\$	147	\$	14,210	\$	11,712	\$	1,761	\$	529	\$	7	\$	6	\$	1,238	\$	5,786	\$	14

Exhibit__(BCA-10)
Corrected West Penn Revenue Targets & Rate Design
Witness: Brian C. Andrews
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West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Customer Charge Analysis	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Test Period 12 Months Ended December 2025	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
O&M Expenses												
(580) Operation Supervision & Engineering	\$ 940	\$ 763	\$ 1	\$ 79	\$ 77	\$ 9	\$ 7	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	317	261	0	26	23	5	1	-	-	2	0	0
(584) Underground line expenses	1,445	1,221	1	119	84	9	2	-	-	8	1	0
(586) Meter expenses	1,165	894	2	101	133	15	19	1	1	-	-	0
(588) Miscellaneous distribution expenses	8,011	6,430	7	638	523	74	25	0	0	73	241	1
(589) Rents	-	-	-	-	-	-	-	-	-	-	-	-
(590) Maintenance Supervision and Engineering	399	325	0	32	29	6	1	0	0	2	3	0
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8
(594) Maintenance of underground lines	748	632	1	62	43	5	1	-	-	4	1	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	656	-	-	-	-	-	-	-	-	-	656	-
(597) Maintenance of meters	2,492	1,912	3	217	285	32	40	1	1	-	-	1
(598) Maintenance of miscellaneous distribution plant	982	788	1	78	64	9	3	0	0	9	30	0
Total Customer Accounts and Services	17,574	15,626	12	945	728	90	60	0	13	73	28	0
Total Customer Information	9,668	8,056	10	949	567	14	3	0	0	62	9	0
Total Sales	79	68	0	7	4	0	0	0	0	0	0	0
Total O&M	\$ 128,124	\$ 105,761	\$ 104	\$ 9,978	\$ 8,577	\$ 1,532	\$ 427	\$ 3	\$ 15	\$ 684	\$ 1,030	\$ 10
Depreciation Expense												
(403-364) Poles	\$ 6,591	\$ 5,298	\$ 5	\$ 518	\$ 393	\$ 56	\$ 11	\$ -	\$ -	\$ 35	\$ 275	\$ 0
(403-365) OH Conductors	19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	4,024	3,400	3	332	234	25	5	-	-	22	3	0
(403-368) Line Transformers	10,047	8,620	8	843	502	9	0	-	-	56	8	-
(403-369) Services	2,605	2,235	2	219	130	2	0	-	-	15	2	-
(403-370) Meters	16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5
(403-371) Install on Cust Premise	208	-	-	-	-	-	-	-	-	208	-	-
(403-372) Leased Property Cust. Prem.	2	-	-	-	-	-	-	-	-	2	-	-
(403-373) Streetlight	3,485	-	-	-	-	-	-	-	-	-	3,485	-
Total Depreciation Expense	\$ 62,319	\$ 47,742	\$ 56	\$ 4,863	\$ 4,486	\$ 588	\$ 333	\$ 8	\$ 7	\$ 441	\$ 3,787	\$ 7
Basic customer-related costs	369,593	297,245	307	29,051	24,775	3,881	1,289	18	28	2,364	10,604	32
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1
Monthly basic cost per customer	\$ 41.48	\$ 38.94	\$ 40.61	\$ 38.71	\$ 55.27	\$ 358.31	\$ 564.43	\$ 1,099.79	\$ 868.71	\$ 47.91	\$ 1,547.53	\$ 2,640.71

Exhibit__ (BCA-11)
West Penn Rate Summary, Revenue Summary, and Target Revenues
Witness: Brian C. Andrews
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West Penn Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
<u>Distribution</u>								
Distribution Charge	\$ 7.44	\$ 7.44	\$ 9.52	\$ 18.91	\$ 145.82	\$ 983.20	\$ 4.08	\$ 5.45
All kW	\$ 2.46	\$ 2.46	\$ -	\$ 2.81	\$ 3.99	\$ 0.61	\$ 0.11	\$ 0.52
All kWh	\$ 0.03487	\$ 0.03487	\$ 0.03529	\$ 0.00400	\$ -			
All rkVA				\$ 0.18	\$ 0.18	\$ 0.18		
Smart Meter Charge	\$ (0.00)	\$ (0.00)	\$ (0.04)	\$ (0.04)	\$ 7.89	\$ 7.89	\$ 7.89	\$ 7.89
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
TCJA Voluntary Surcharge	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%
STAS	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$ 1.237
Universal Service	\$ 0.00795	\$ 0.00795						
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$ 0.06398

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
<u>Distribution</u>								
Distribution Charge	\$ 11.50	\$ 11.50	\$ 16.96	\$ 24.61	\$ 170.47	\$ 1,195.63	\$ 4.48	\$ 6.18
All kW	\$ 3.47	\$ 3.47	\$ -	\$ 3.66	\$ 4.66	\$ 0.74	\$ 0.12	\$ 0.59
All kWh	\$ 0.04811	\$ 0.04811	\$ 0.06287	\$ 0.23422	\$ -			
All rkVA				\$ 0.23	\$ 0.21	\$ 0.22		
Smart Meter Charge	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$ 1.237
Universal Service	\$ 0.00795	\$ 0.00795	-	-	-	-	-	-
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$ 0.06398

Exhibit__ (BCA-11)
West Penn Rate Summary, Revenue Summary, and Target Revenues
Witness: Brian C. Andrews
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West Penn Rate District
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ 370	\$ 309,796	\$ 825,093	\$ 1,134,889	\$ 436,325	\$ -	\$ 436,325	\$ 825,093	\$ 1,261,418	\$ 126,899	41.0%	\$ 126,529	11.1%
2	GSV	630	18,944	37,987	\$ 810	\$ 1	\$ 811	\$ 2,161	\$ 2,972	\$ 1,130	\$ -	\$ 1,130	\$ 2,161	\$ 3,291	\$ 320	39.5%	\$ 319	10.7%
3	GSS	62,540	210,899	0	\$ 14,587	\$ 217	\$ 14,804	\$ 23,983	\$ 38,787	\$ 25,988	\$ -	\$ 25,988	\$ 23,983	\$ 49,971	\$ 11,401	78.2%	\$ 11,184	28.8%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,002	\$ 57,082	\$ 379,093	\$ 436,175	\$ 72,972	\$ -	\$ 72,972	\$ 379,093	\$ 452,065	\$ 16,893	30.1%	\$ 15,890	3.6%
5	GSL	900	2,072,267	7,376,697	\$ 21,553	\$ 422	\$ 21,975	\$ 138,322	\$ 160,297	\$ 25,196	\$ -	\$ 25,196	\$ 138,322	\$ 163,517	\$ 3,643	16.9%	\$ 3,221	2.0%
6	GP/TP	190	5,177,947	13,682,342	\$ 11,716	\$ 133	\$ 11,849	\$ 343,338	\$ 355,187	\$ 14,248	\$ -	\$ 14,248	\$ 343,338	\$ 357,585	\$ 2,531	21.6%	\$ 2,398	0.7%
7	PP44	1	71,779	0	\$ 34	\$ (1)	\$ 33	\$ 4,715	\$ 4,748	\$ 37	\$ -	\$ 37	\$ 4,715	\$ 4,752	\$ 3	9.8%	\$ 4	0.1%
8	PP46	3	1,012,139	0	\$ 2,877	\$ 36	\$ 2,913	\$ 67,680	\$ 70,593	\$ 3,265	\$ -	\$ 3,265	\$ 67,680	\$ 70,945	\$ 388	13.5%	\$ 352	0.5%
9	POL	4,112	23,561	0	\$ 4,305	\$ 82	\$ 4,387	\$ 2,088	\$ 6,475	\$ 7,183	\$ -	\$ 7,183	\$ 2,088	\$ 9,271	\$ 2,878	66.9%	\$ 2,796	43.2%
10	STLT	571	21,689	0	\$ 6,043	\$ 115	\$ 6,158	\$ 2,932	\$ 9,090	\$ 10,083	\$ -	\$ 10,083	\$ 2,932	\$ 13,015	\$ 4,040	66.9%	\$ 3,926	43.2%
11	PSU	1	198,530	0	\$ 921	\$ 9	\$ 931	\$ 13,213	\$ 14,144	\$ 1,436	\$ 0	\$ 1,436	\$ 13,213	\$ 14,649	\$ 515	55.9%	\$ 506	3.6%
12	Rider L	7		368,423	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 77	\$ -	\$ 77	\$ -	\$ 77	\$ 16	25.6%	\$ 16	25.6%
13	TOTAL West Pen	742,485	19,379,808	33,518,607	\$ 428,413	\$ 2,387	\$ 430,800	\$ 1,802,617	\$ 2,233,417	\$ 597,940	\$ 0	\$ 597,940	\$ 1,802,617	\$ 2,400,557	\$ 169,527	39.6%	\$ 167,140	7.5%

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ (10,209)	\$ 299,217	\$ 825,093	\$ 1,124,310	\$ 436,325	\$ -	\$ 436,325	\$ 825,093	\$ 1,261,418	\$ 126,899	41.0%	\$ 137,108	12.2%
2	GSV	630	18,944	37,987	\$ 810	\$ (26)	\$ 784	\$ 2,161	\$ 2,945	\$ 1,130	\$ -	\$ 1,130	\$ 2,161	\$ 3,291	\$ 320	39.5%	\$ 346	11.8%
3	GSS	62,540	210,899	0	\$ 14,587	\$ (301)	\$ 14,286	\$ 23,983	\$ 38,270	\$ 25,988	\$ -	\$ 25,988	\$ 23,983	\$ 49,971	\$ 11,401	78.2%	\$ 11,702	30.6%
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,765	\$ 57,844	\$ 379,093	\$ 436,937	\$ 72,972	\$ -	\$ 72,972	\$ 379,093	\$ 452,065	\$ 16,893	30.1%	\$ 15,128	3.5%
5	GSL	900	2,072,267	7,376,697	\$ 21,553	\$ 1,839	\$ 23,392	\$ 138,322	\$ 161,713	\$ 25,196	\$ -	\$ 25,196	\$ 138,322	\$ 163,517	\$ 3,643	16.9%	\$ 1,804	1.1%
6	GP/TP	190	5,177,947	13,682,342	\$ 11,716	\$ 5,526	\$ 17,242	\$ 343,338	\$ 360,580	\$ 14,248	\$ -	\$ 14,248	\$ 343,338	\$ 357,585	\$ 2,531	21.6%	\$ (2,995)	-0.8%
7	PP44	1	71,779	0	\$ 34	\$ 82	\$ 115	\$ 4,715	\$ 4,830	\$ 37	\$ -	\$ 37	\$ 4,715	\$ 4,752	\$ 3	9.8%	\$ (78)	-1.6%
8	PP46	3	1,012,139	0	\$ 2,877	\$ 1,062	\$ 3,938	\$ 67,680	\$ 71,619	\$ 3,265	\$ -	\$ 3,265	\$ 67,680	\$ 70,945	\$ 388	13.5%	\$ (674)	-0.9%
9	POL	4,112	23,561	0	\$ 4,305	\$ (124)	\$ 4,181	\$ 2,088	\$ 6,269	\$ 7,183	\$ -	\$ 7,183	\$ 2,088	\$ 9,271	\$ 2,878	66.9%	\$ 3,002	47.9%
10	STLT	571	21,689	0	\$ 6,043	\$ (185)	\$ 5,858	\$ 2,932	\$ 8,790	\$ 10,083	\$ -	\$ 10,083	\$ 2,932	\$ 13,015	\$ 4,040	66.9%	\$ 4,225	48.1%
11	PSU	1	198,530	0	\$ 921	\$ 214	\$ 1,135	\$ 13,213	\$ 14,348	\$ 1,436	\$ 0	\$ 1,436	\$ 13,213	\$ 14,649	\$ 515	55.9%	\$ 301	2.1%
12	Rider L	7	0	368,423	\$ 61	\$	\$ 61	\$ -	\$ 61	\$ 77	\$	\$ 77	\$ -	\$ 77	\$ 16	25.6%	\$ 16	25.6%
13	TOTAL West Pen	742,485	19,379,808	33,518,607	\$ 428,413	\$ (358)	\$ 428,055	\$ 1,802,617	\$ 2,230,672	\$ 597,940	\$ 0	\$ 597,940	\$ 1,802,617	\$ 2,400,557	\$ 169,527	39.6%	\$ 169,885	7.6%

West Penn Rate Summary, Revenue Summary, and Target Revenues

Witness: Brian C. Andrews

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West Penn Rate District	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Target Revenues												
Revenue Requirements at EROR												
Base Rate Revenues at EROR	597,940	437,301	610	37,616	67,050	20,112	12,058	27	2,490	3,297	15,793	1,587
Current Base Rate Revenues	428,413	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	921
Increase / (Decrease) (\$)	169,527	127,875	(200)	23,029	10,941	(1,441)	309	(7)	(387)	(1,008)	9,750	665
Increase / (Decrease) (%)	39.6%	41.3%	-24.7%	157.9%	19.5%	-6.7%	2.6%	-19.9%	-13.5%	-23.4%	161.3%	72.2%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	597,940	431,868	1,131	20,359	78,311	30,082	16,397	47	4,015	6,008	8,434	1,286
Current Retail Revenues	428,413	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	921
Increase / (Decrease) (\$)	169,527	122,443	321	5,772	22,203	8,529	4,649	13	1,138	1,703	2,391	365
Increase / (Decrease) (%)	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%
Movement to EROR	50.00%											
2.0 System Average Increase Mitigation		2,000		(3,000)	330	99	59		12		500	
Revenue Targets												
Target Revenues	597,940	436,585	870	25,988	73,010	25,196	14,287	37	3,265	4,652	12,614	1,436
Current Revenues	428,413	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	921
Increase / (Decrease) (\$)	169,527	127,159	60	11,401	16,901	3,643	2,538	3	388	348	6,571	515
Increase / (Decrease) (%)	39.6%	41.1%	7.4%	78.2%	30.1%	16.9%	21.6%	9.8%	13.5%	8.1%	108.7%	55.9%
Total Revenue Increase (%)		11.1%	10.7%	28.8%	3.6%	2.0%	0.7%	0.1%	0.5%	43.2%	43.2%	3.6%

Target Revenues Check												
Target (Base)	597,940	436,585	870	25,988	73,010	25,196	14,287	37	3,265	4,652	12,614	1,436
Other Revenues	16,292	11,981	19	818	2,024	511	450	1	44	223	194	28
Total Revenues	614,232	448,566	889	26,806	75,034	25,707	14,737	38	3,308	4,876	12,807	1,464
Check >>	(0)											

West Penn Rate District	- Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Target Revenues												
Target Revenues (Total)	614,232	448,566	889	26,806	75,034	25,707	14,737	38	3,308	4,876	12,807	1,464
Current Revenues (Total)	444,705	321,406	829	15,405	58,133	22,064	12,198	35	2,920	4,528	6,237	949
\$ Difference	169,527	127,159	60	11,401	16,901	3,643	2,538	3	388	348	6,571	515
% Difference	38.1%	39.6%	7.3%	74.0%	29.1%	16.5%	20.8%	9.5%	13.3%	7.7%	105.4%	54.2%
Revenue Requirements												
- Demand	144,976	74,529	225	2,470	37,595	15,096	10,326	2	2,337	421	447	1,529
- Customer	469,255	374,753	404	35,964	31,479	5,527	2,182	26	196	3,099	15,540	86
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	614,232	449,282	629	38,434	69,073	20,623	12,508	28	2,533	3,520	15,987	1,615
Target Revenues												
- Demand	149,663	72,423	311	1,670	39,737	18,444	11,795	3	3,012	556	353	1,360
- Customer	448,277	364,162	559	24,317	33,273	6,752	2,492	34	253	4,096	12,261	77
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	597,940	436,585	870	25,988	73,010	25,196	14,287	37	3,265	4,652	12,614	1,436

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

	)	
Pennsylvania Public Utility Commission	)	
Office of Consumer Advocates	)	
Office of Small Business Advocate	)	
C. Annette Martin	)	R-2024-3047068
Met-Ed Industrial Users Group, et al	)	C-2024-3048327
Donald Ellenberger	)	C-2024-3048411
	)	C-2024-3048409
v.	)	C-2024-3048673
	)	C-2024-3048783
FirstEnergy Pennsylvania Electric Company	)	
	)	
	)	

Surrebuttal Testimony of

Brian C. Andrews

On behalf of

Large User Groups

August 8, 2024



BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

	)	
Pennsylvania Public Utility Commission	)	
Office of Consumer Advocates	)	
Office of Small Business Advocate	)	
C. Annette Martin	)	R-2024-3047068
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	)	C-2024-3048409
v.	)	C-2024-3048673
	)	C-2024-3048783
FirstEnergy Pennsylvania Electric Company	)	
	)	
	)	

Surrebuttal Testimony of Brian C. Andrews

1 **I. INTRODUCTION AND SUMMARY**

2 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,
4 Chesterfield, MO 63017.

5 **Q ARE YOU THE SAME BRIAN C. ANDREWS WHO PREVIOUSLY SUBMITTED**
6 **DIRECT TESTIMONY, SUPPLEMENTAL DIRECT TESTIMONY, AND REBUTTAL**
7 **TESTIMONY IN THIS PROCEEDING ON BEHALF OF MET-ED INDUSTRIAL**
8 **USERS GROUP (“MEIUG”), THE PENELEC INDUSTRIAL CUSTOMER ALLIANCE**
9 **(“PICA”), AND THE WEST PENN POWER INDUSTRIAL INTERVENORS (“WPPII”)**
10 **(COLLECTIVELY, THE “LARGE USER GROUPS” OR “LUG”)?**

11 A Yes, I am.

1 **Q WHAT IS THE SUBJECT MATTER OF YOUR TESTIMONY?**

2 A My Surrebuttal Testimony will respond to the Rebuttal Testimonies submitted by
3 Mr. Timothy Lyons on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA"),
4 Mr. Karl Richard Pavlovic filed on behalf of the Pennsylvania Office of Consumer
5 Advocate ("OCA"), and Mr. James L. Crist on behalf of the Pennsylvania State
6 University ("PSU"). My silence with regard to any positions advocated on behalf of any
7 party in this proceeding shall not be construed as an endorsement of or acquiescence
8 to any particular position.

9 **Q ARE YOU SPONSORING ANY EXHIBITS?**

10 A No.

11 **Q PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

12 A My conclusions and recommendations are as follows:

- 13 1. The recommendations and conclusions I have made in Direct, Supplemental Direct,
14 and Rebuttal Testimonies are valid and have not changed.
- 15 2. Mr. Lyon's criticisms of my West Penn Class Cost of Service Study ("CCOSS")
16 should be rejected. FE PA has in fact separated out distribution substation costs
17 for Accounts 361 and 362 into subtransmission and Primary voltage level buckets.
18 As such, none of the costs that have been functionalized as Primary voltage and
19 below for these accounts should be allocated to subtransmission level customers.
20 Because customers that take service at the subtransmission level do not require
21 primary voltage substations for their utility service, the costs of distribution level
22 substations should not be allocated to subtransmission customers.
- 23 3. As discussed in my Direct and Supplemental Direct Testimonies, FE PA's proposed
24 10% movement towards Equalized Rate of Return ("EROR") is not sufficient for this
25 proceeding. A 50% movement, with gradualism adjustments to ensure no class
26 receives an increase greater than 2.0x the system average should be employed.
27 These revenue targets are provided in my Direct and Supplemental Direct
28 Testimonies and can be scaled proportionally if the Pennsylvania Public Utility
29 Commission ("Commission") approves a revenue requirement increase different
30 from what FE PA has proposed.
- 31 4. Mr. Pavlovic continues to recommend that FE PA's CCOSS, which use the
32 Minimum Distribution System ("MDS") approach to classify the customer-related

1 and demand-related components of Accounts 364-368, be rejected. My Direct and
2 Rebuttal Testimonies provide the rationale of using the MDS results, and Mr. Lyons
3 has presented an analysis proving that distribution costs do in fact correlate to the
4 number of customers. Mr. Pavlovic's CCOSS approach, and thus, all of his revenue
5 allocation proposals should be rejected.

6 5. Mr. Crist criticizes my West Penn CCOSS and revenue allocation proposals
7 because I did not update them to reflect what he considers errors in the Coincident
8 Peak ("CP") and Non-Coincident Peak ("NCP") allocators for PSU. Mr. Lyons has
9 updated the results of the CCOSS to account for these errors. The difference in
10 the necessary revenue requirement for PSU is just \$151 thousand. I have updated
11 my revenue targets for West Penn to remove \$151 thousand from PSU and
12 allocated to the General Service Small ("GSS") class, which will still be at the 2.0x
13 that system average increase with this adjustment.

14 6. For the West Penn rate district, the updated Revenue Targets and resulting base
15 rate increases for each class, based on LUG's proposed CCOSS for West Penn,
16 are provided in Table 1. These proposed increases should be scaled back based
17 on the Commission's approved revenue requirement increase.

18 **II. RESPONSE TO MR. LYONS**

19 **Q WHY DOES MR. LYONS CRITICIZE YOUR CORRECTIONS TO THE WEST PENN**
20 **CCOSS?**

21 **A** Mr. Lyons rejects my recommendation to allocate the distribution substation costs in
22 Accounts 361 and 362. He claims that Accounts 361 and 362 consists of facilities
23 servicing customers who take service at subtransmission and distribution voltage
24 levels; thus, the plant accounts are allocated to customers that take service at
25 subtransmission and distribution voltage levels. He further goes on to state that it would
26 be impractical and cumbersome to identify substations servicing only customers who
27 take service at subtransmission levels and the data to perform such an analysis does
28 not exist.¹

¹FE PA Statement No. 7-R pages 21-22.

1 **Q PLEASE RESTATE WHY YOU HAVE RECOMMENDED CHANGING THE**
2 **ALLOCATION OF THE DISTRIBUTION COSTS IN ACCOUNTS 361 AND 362?**

3 A In the West Penn district, the only district with customers that take service at the
4 subtransmission voltage level, FE PA has allocated the costs of primary voltage
5 substations to subtransmission customers. Customers that take service at the
6 subtransmission level do not require primary voltage substations for their utility service.
7 Therefore, the costs of these distribution level substations should not be allocated to
8 subtransmission customers.

9 **Q HAS FE PA FUNCTIONALIZED IT SUBSTATIONS INTO SUBTRANSMISSION AND**
10 **PRIMARY FUNCTIONS?**

11 A Yes. The CCROSS clearly shows FE PA has functionalized 4.7% of its substation
12 equipment as at the subtransmission level and 95.3% at the primary voltage level.²
13 Therefore, contrary to Mr. Lyons' Rebuttal Testimony, FE PA does have data that can
14 be used to separate the substation costs between subtransmission and primary level
15 voltage. Subtransmission customers should not be allocated costs associated with
16 primary voltage equipment, and Mr. Lyons' criticisms of my West Penn CCROSS should
17 be rejected.

18 **Q DOES MR. LYONS REJECT YOUR REVENUE ALLOCATION PROPOSALS?**

19 A Yes. Mr. Lyons continues to recommend that only a 10% movement towards EROR
20 be made in this case. I continue to disagree. My recommendation for a 50% movement
21 towards EROR, along with gradualism adjustments to cap the increase at 2.0x the
22 system average, should be approved.

²FE AP Exhibit TSL-R1 (West Penn) page 158 of 160.

1 **III. RESPONSE TO MR. PAVLOVIC**

2 **Q WHY DOES MR. PAVLOVIC CRITICIZE YOUR RECOMMENDATIONS?**

3 A Mr. Pavlovic rejects my revenue allocation recommendations because they are based
4 on CCOSS results that would classify distribution costs using an MDS study.

5 **Q PLEASE RESPOND TO MR. PAVLOVIC'S CRITICISM.**

6 A The analysis in both my Direct and Rebuttal Testimonies, which provides ample support
7 for the use of the MDS study to classify distribution costs, remains valid.³ In addition,
8 Mr. Lyons has presented compelling evidence proving that 97.61% of the change in
9 the number of poles (Account 364) can be explained by changes in the number of
10 customers.⁴ This is a fascinating result and a substantial rebuttal to Mr. Pavlovic's
11 complaints that he has never seen an analysis that demonstrates distribution system
12 costs vary with the number of customers or that there is a statistically significant
13 correlation between distribution system costs and the number of customers.⁵
14 Mr. Lyons' evidence seems to indicate that the MDS study, which classifies 79.45% of
15 the poles account as customer-related, appears to be underrepresenting the
16 customer-related component. Because both Mr. Lyons and I have provided extensive
17 support for the MDS method, Mr. Pavlovic's recommendation on the MDS issue should
18 be rejected.

³See LUG Statement No. 1 at pages 10-11; LUG Statement No. 1R at pages 3-10, Exhibit (BCA-12).

⁴FE PA Statement No. 7-R at page 6, lines 1-8.

⁵OCA Statement No. 4 at page 12, line 20 through page 13, line 2.

1 **IV. RESPONSE TO MR. CRIST**

2 **Q WHY DOES MR. CRIST CRITICIZE YOUR RECOMMENDATIONS?**

3 A Mr. Crist has shown that the PSU demand information in the CCOSS was incorrect,
4 and because I did not update the CCOSS model to account for this, my revenue
5 allocation recommendations for West Penn should be rejected.

6 **Q DID FE PA UPDATE WEST PENN CCOSS TO CORRECT THE PSU DEMANDS?**

7 A Yes. Mr. Lyons has accepted the demand data that PSU wants to use and has updated
8 the CCOSS, presented as FE AP Exhibit TSL-R2.

9 **Q HOW DID PSU'S RESULTING COST OF SERVICE CHANGE?**

10 A In FE PA's Direct Testimony, PSU was shown to require base rate revenues of
11 \$1.421 million.⁶ In his Rebuttal Testimony exhibit, Mr. Lyons shows that PSU now
12 requires base rate revenues of \$1.270 million,⁷ a difference of just \$151 thousand.

13 **Q HAVE YOU UPDATED YOUR CORRECTED WEST PENN CCOSS THAT YOU**
14 **SUBMITTED WITH YOUR SUPPLEMENTAL DIRECT TESTIMONY?**

15 A No. The shifting of \$151 thousand is insignificant when compared to the West Penn
16 total company revenue requirement of \$597.5 million. While this issue is
17 understandably important to PSU, correcting the PSU demands after the fact can easily
18 be achieved without the need to update the CCOSS models and resulting exhibits.

⁶FE PA Exhibit TSL-2 (West Penn) page 3 of 39.

⁷FE PA Exhibit TSL-R2 (West Penn) page 3 of 39.

1 Q PLEASE EXPLAIN.

2 A Rather than update the CCOSS model, I instead recommend simply shifting this
3 \$151 thousand out of the PSU rate class and into the GSS class. My updated revenue
4 targets for West Penn are shown below. This simple fix allows for PSU to have a more
5 accurate level of allocated costs and still keeps GSS at the 2.0x the system increase
6 cap that I continue to recommend.

7 Q PLEASE UPDATE YOUR RECOMMENDED REVENUE ALLOCATION FOR WEST
8 PENN THAT WOULD SHIFT \$151 THOUSAND FROM PSU INTO THE GSS CLASS.

9 A I have updated the West Penn revenue target table from my Supplemental Direct
10 Testimony to shift \$151 thousand from PSU to GSS. The resulting increases, based
11 on FE PA's Direct Testimony revenue requirement increase of \$169.527 million is
12 shown below in Table 1. I have also shown the percent increases, and the relative
13 increase, which shows that GSS is maintained at the 2.0x the system average cap.
14 These results can be scaled proportionality based on the Commission's approved
15 revenue requirement.

TABLE 1 LUG's Proposed First Energy Pennsylvania West Penn <u>Base Rate Increase</u>			
Description	Target Revenue Increase	Proposed Base Rate Increase	Relative Rate Increase
Residential - R	\$ 127,159	41.0%	1.0
General Service Volunteer - GSV	\$ 60	39.5%	1.0
General Service Small - GSS	\$ 11,552	79.2%	2.0
General Service Medium - GSM	\$ 16,901	30.1%	0.8
General Service Large - GSL	\$ 3,643	16.9%	0.4
General Power/Transmission - GP/TP	\$ 2,538	21.6%	0.5
Primary Power Sch. 44 - PP44	\$ 3	9.8%	0.2
Primary Power Sch. 46 - PP46	\$ 388	13.5%	0.3
Outdoor Lighting - POL	\$ 348	66.9%	1.7
Street Lighting - STLT	\$ 6,571	66.9%	1.7
<u>Penn. State University - PSU</u>	<u>\$ 364</u>	<u>39.5%</u>	<u>1.0</u>
Total Company	\$ 169,527	39.6%	1.0

1 Q DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

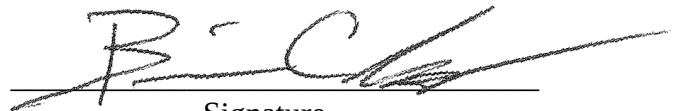
2 A Yes, it does.

504180

VERIFICATION

I, Brian C. Andrews, Consultant at Brubaker & Associates, Inc. ("BAI"), hereby state that the facts set forth in Large User Groups Statement Nos. 1, 1S, 1R, and 1SR are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

August 13, 2024
Date


Signature