

DATE OF DEPOSIT

JAN 31 2025

M-2025-3052807

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

SCHEDULE A

Company Name: LowerEbill LLC
Financial Report for Twelve Months Ended
December 31, 2024

(Thousands of Dollars)

	Actual per Books (1)	Intrastate Percent (2)	Intrastate per books (3)	Adjustments (a) (4)	Adjusted Results (5)
(1) Original Cost of Plant In Service	\$0	1.0000	\$0	0	\$0
(2) Less: Depreciation Reserve	0	1.0000	0	0	0
(3) Net Plant in Service	0		0	0	0
<u>Additions:</u>					
(4) Land/Plant Held for Future Use	0	1.0000	0	0	0
(5) Materials & Supplies & Fuel Stocks	0	1.0000	0	0	0
(6) Cash Working Capital (b)	0	1.0000	0	0	0
(7) Other	0	1.0000	0	0	0
<u>Deductions:</u>					
(8) Accumulated Deferred Income Taxes	0	1.0000	0	0	0
(9) Liberalized Depreciation	0	1.0000	0	0	0
(10) Investment Tax Credit	0	1.0000	0	0	0
(11) Other	0	1.0000	0	0	0
(12) Customer Deposits	0	1.0000	0	0	0
(13) Customer Advances	0	1.0000	0	0	0
(14) Contributions in Aid of Construction	0	1.0000	0	0	0
(15) Other	0	1.0000	0	0	0
(16) RATE BASE	<u>\$0</u>		<u>\$0</u>	<u>0</u>	<u>\$0</u>
(17) Operating Revenues	<u>\$0</u>	1.0000	<u>0</u>	<u>\$0</u>	<u>\$0</u>
<u>Operating Expenses</u>					
(18) Operation & Maintenance	12,000	1.0000	12,000	0	12,000
(19) Annual Depreciation	0	1.0000	0	0	0
(20) Taxes - Other than Income	0	1.0000	0	0	0
(21) State Income Tax - Current	0	1.0000	0	0	0
(22) Federal Income Tax - Current	0	1.0000	0	0	0
(23) Deferred Income Taxes	0	1.0000	0	0	0
(24) Investment Tax Credit (Net)	0	1.0000	0	0	0
(25) Total Operating Expenses	<u>12,000</u>		<u>12,000</u>	<u>0</u>	<u>12,000</u>
(26) INCOME AVAILABLE FOR RETURN	<u>(\$12,000)</u>		<u>(\$12,000)</u>	<u>\$0</u>	<u>(\$12,000)</u>
RATE OF RETURN - OVERALL	<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>

(a) Schedule B and Schedule C

(b) As adjudicated in last rate case
or as currently calculated

SCHEDULE B

COMPANY NAME: LowerEbill LLC

Summary of Pro Forma Intrastate Adjustments
(Thousands of Dollars)

	<u>Rate Base Adjustments</u>	<u>Rate Base</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Taxes*</u>
(1)					
(2)					
(3)					
<u>Income Statement Adjustments</u>					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
Totals		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

*Includes gross receipts tax (GRT), where applicable

SCHEDULE C

COMPANY NAME: LowerEbill LLC

Explanation of Adjustments

Rate Base Adjustments

(1)

(2)

(3)

Income Statement Adjustments

(4)

(5)

(6)

(7)

(8)

(9)

(10)

Explanation of Changes to Intrastate Allocation Factors (if applicable)

SCHEDULE D-1

COMPANY NAME: LowerEbill LLC
 Intrastate Per Books
 Calculation of Return on Common Equity
 for the 12 Months Ended 12/31/24
 (Thousands of Dollars)

	Capital Ratios (a) (1)	x	Rate Base (b) (2)	=	Totals (3)	x	Embedded Cost Rates(c) (4)	=	Total Rate Base Related Cost of Debt and Preferred & Preference (5)
	Sch. E Col. 2		Sch. A. Col. 3 Line 16				Sch. F. Col. 7		
1) Debt	0.00%		\$0		\$0		0.00%		\$0
2) Preferred	0.00%		\$0		0		0.00%		0
3) Common Equity	0.00%		\$0		0				
4) Total	0.00%				\$0				\$0

12 Months ended 12/31/24

	Intrastate Per Books
5) Income Available for Return (from Sch. A, Col. 3, Line 26)	(\$12,000)
6) Less: Total Rate Base Related Cost of Debt and Preferred (Col 5, Line 4)	\$0
7) Income Available for Common Equity (Line 5 Less Line 6)	(\$12,000)
8) Debt Cost (Col 5., Line 1)	\$0
9) Less: Interest Expense used to compute State and Federal Income Taxes	0
10) Difference (Line 8 Less Line 9)	0
11) Times: Composite State and Federal Income Tax Rate	0.00%
12) Net Addition or (Deduction) (Line 10 x Line 11)	\$0
13) Income Available for Common Equity, including Income Tax Effect of using Debt Cost (Line 7 plus Line 12)	(\$12,000)
14) Return on Common Equity (Line 7/Line 3, Col. 3)	0.00%
15) Return on Common Equity, including Income Tax Effect of using Debt Cost (Line 13/Line 3, Col. 3)	0.00%

SCHEDULE D-2

COMPANY NAME: LowerEbill LLC

Intrastate Pro Forma Results
 Calculation of Return on Common Equity
 for the 12 Months Ended 12/31/24

(Thousands of Dollars)

	Capital Ratios(a) (1)	x	Rate Base(b) (2)	=	Totals (3)	x	Embedded Cost Rates(c) (4)	=	Total Rate Base Related Cost of Debt and Preferred & Preference (5)
	Sch. E Col. 2		Sch. A. Col. 5 Line 16				Sch. F Col. 7		
1) Debt	0.00%		\$0		\$0		0.00%		\$0
2) Preferred	0.00%		\$0		0		0.00%		0
3) Common Equity	0.00%		\$0		0				
4) Total	<u>0.00%</u>				<u>\$0</u>				<u>\$0</u>

12 Months ended 12/31/24

	Intrastate Adjusted
5) Income Available for Return (from Sch. A, Col. 5, Line 26)	(\$12,000)
6) Less: Total Rate Base Related Cost of Debt and Preferred (Col 5, Line 4)	<u>\$0</u>
7) Income Available for Common Equity (Line 5 Less Line 6)	<u>(\$12,000)</u>
8) Debt Cost (Col 5., Line 1)	\$0
9) Less: Interest Expense used to compute State and Federal Income Taxes	
10) Difference (Line 8 Less Line 9)	0
11) Times: Composite State and Federal Income Tax Rate	
12) Net Addition or (Deduction) (Line 10 x Line 11)	<u>\$0</u>
13) Income Available for Common Equity, including Income Tax Effect of using Debt Cost (Line 7 plus Line 12)	<u>(\$12,000)</u>
14) Return on Common Equity (Line 7/Line 3, Col. 3)	<u>0.00%</u>
15) Return on Common Equity, including Income Tax Effect of using Debt Cost (Line 13/Line 3, Col. 3)	<u>0.00%</u>

SCHEDULE E

COMPANY NAME: LowerEbill LLC

Calculation of Capital Structure and Related Ratios

for the Twelve Months Ended 12/31/24

(Thousands of Dollars)

	Total Company Actual Amount Outstanding (1)	Ratios (2)
Total Debt (Sch. F., Col. 4)	\$0	0.00%
Total Preferred & Preference Stock Stock (Sch. F., Co.. 4)	0	0.00%
<u>Common Equity</u>		
Common Stock		
Premium on Common Stock		
Capital Surplus		
Capital Stock		
Retained Earnings		
Other		
Total Common Equity	<u>0</u>	<u>0.00%</u>
Total Capital	<u><u>\$0</u></u>	<u><u>0.00%</u></u>

Schedule F

COMPANY NAME: LowerEbill LLC
Cost of Debt and Preferred Stock as Adjusted
For the 12 Months Ended 12/31/24

 (Thousands of Dollars)

Item/Description	Issue Date	Maturity Date	Interest Rate	Outstanding Balance	Effective Cost Rate	Percent to Total	Weighted Cost Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Long Term Debt			(See Appendix A)				
Short Term Debt (If Applicable)							
Total				[]			[]
Preferred Stock			(See Appendix B)				
Total				[]			[]

LowerEbill LLC

Summary of Returns

Overall Return - Actual
0.00%

Overall Return - Adjusted
0.00%

Equity Return - Actual
0.00%

Equity Return - Adjusted
0.00%

