

April 11, 2025

VIA ELECTRONIC FILING

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

**Re: FirstEnergy Pennsylvania Electric Company
Docket Nos. R-2024-3047068, et al. – 2024 Capital Expenditures Report**

Dear Secretary Chiavetta:

In its Joint Settlement Agreement,¹ FirstEnergy Pennsylvania Electric Company (“FE PA” or “Company”) agreed to submit an update to FE PA, Volume I, Ex. V-A-3, pp. 2-5 no later than May 1, 2025, which will include actual capital expenditures, plant additions, and retirements by month from January 1, 2024, through December 31, 2024. In compliance with the Settlement, Attachment V-A-3 shows the requested information on capital expenditures during 2024.

If you have any questions regarding the enclosed documents, please contact me.

Sincerely,



Joanne M. Savage
Director of Rates & Regulatory Affairs-PA
610-921-6525

Enclosures
c: Certificate of Service

¹ *PaPUC, et al. v. FirstEnergy Pennsylvania Electric Company*, Docket Nos. R-2024-3047068, et al. (Order entered November 21, 2024).

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission : **Docket Nos. R-2024-3047068**
v. :
FirstEnergy Pennsylvania Electric :
Company :

CERTIFICATE OF SERVICE

I hereby certify and affirm that I have this day served a copy of the foregoing document upon the individuals listed below, in accordance with the requirements of 52 Pa. Code § 1.54:

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Dated: April 11, 2025

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	Balance 12/31/23	January			February		
				Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>NON-DEPRECIABLE PLANT</u>									
1	301	Organization	\$ 338,672	\$ (15,559)	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	525,987	-	-	-	-	-	-
3	350.11	Land - Transmission substations	7,014,023	-	-	-	-	-	-
4	350.21	Land - Transmission lines	4,060,917	-	-	-	-	-	-
5	360.11	Land - Distribution substations	13,166,877	1,515	-	-	(462)	-	-
6	360.21	Land - Distribution lines	511,959	-	-	-	-	-	-
7	389.1	Land - General plant	6,319,020	235	-	-	(131)	-	-
8		Subtotal - Non-depreciable plant	\$ 31,937,456	\$ (13,809)	\$ -	\$ -	\$ (593)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>									
9	303	Miscellaneous intangible plant	\$ 357,712,794	\$ 6,322,269	\$ (4,246,381)	\$ (10,958,712)	\$ 179,132	\$ (7,825,558)	\$ -
10		Subtotal - Intangible plant	\$ 357,712,794	\$ 6,322,269	\$ (4,246,381)	\$ (10,958,712)	\$ 179,132	\$ (7,825,558)	\$ -
<u>TRANSMISSION PLANT</u>									
11	350.1	Easements - Transmission substations	\$ 32,203,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	47,343,362	340	-	-	(75)	-	-
13	352.1	Structures and improvements	21,133,100	(32,120)	-	(19,911,189)	84,769	-	-
14	352.2	Clearing and grading of land	1,181,579	652	-	(665,607)	(351)	-	-
15	353	Station equipment	359,641,161	(53,738,551)	(20,529)	(254,190,199)	2,484,701	-	-
16	354	Towers and fixtures	46,267,766	1,298	-	(46,172,216)	(724)	-	-
17	355	Poles and fixtures	210,074,637	(6,936,819)	(42,669)	(117,333,082)	224,084	(4,165)	-
18	356.1	Overhead conductors and devices	180,565,426	(22,786,951)	(43,098)	(87,820,849)	(123,114)	(5,506)	-
19	356.2	Clearing and grading of land	58,059,454	9,058	-	(32,434,445)	(4,442)	-	-
20	357	Underground conduit	75,693	2	-	-	(1)	-	-
21	358	Underground conductors and devices	16,850,615	10,228	(43,184)	(264,282)	(2,141)	-	-
22	359	Roads and trails	104,266	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	1,721	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 973,502,225	\$ (83,472,864)	\$ (149,479)	\$ (558,791,870)	\$ 2,662,707	\$ (9,671)	\$ -
<u>DISTRIBUTION PLANT</u>									
25	360.1	Easements - Distribution substations	\$ 10,958,035	\$ (7,469)	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	50,274,073	7,647	-	-	(67)	-	-
27	361.1	Structures and improvements	63,043,411	61,134	-	-	496,962	-	-
28	361.2	Clearing and grading of land	1,240,791	126	-	-	(27)	-	-
29	362	Station equipment	1,175,903,489	3,884,662	(381,609)	(324,707)	5,446,872	(75,578)	(76,458)
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,800,027,643	1,495,284	(138,783)	-	6,218,377	(270,384)	-
32	365	Overhead conductors and devices	2,209,956,884	11,117,694	(1,711,015)	-	8,316,911	(2,000,327)	-
33	365.1	Clearing and grading of land	907,258,205	(917,063)	-	-	(70,730)	-	-
34	366	Underground conduit	114,104,836	248,520	(552)	-	398,973	(14,596)	-
35	367	Underground conductors and devices	864,956,330	2,265,103	(239,589)	-	3,274,567	(209,957)	-
36	368	Line transformers	1,544,760,420	4,653,524	(876,810)	-	5,672,673	(1,130,168)	-
37	369	Services	522,517,008	1,030,348	(68,440)	-	1,334,748	(72,388)	-
38	370	Meters	527,204,802	1,714,368	(1,937,860)	-	1,383,829	(121,793)	-
39	371	Installations on customers' premises	47,619,992	131,118	(23,138)	-	29,582	(21,463)	-
40	372	Leased property on customers' premises	492,932	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	77,954,744	367,352	(561,760)	-	545,068	(299,948)	-
42	373.2	Street lighting - ESIP	24,978	-	-	-	-	-	-
43	373.3	Street lighting - LED	37,923,301	473,370	(224,819)	-	504,342	(295,914)	-
44	374	Asset retirement costs for distribution plant	137,884	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 9,956,359,759	\$ 26,525,719	\$ (6,164,374)	\$ (324,707)	\$ 33,552,081	\$ (4,512,514)	\$ (76,458)
<u>GENERAL PLANT</u>									
46	389.2	Easements - General plant	\$ 332,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	361,379,626	1,728,139	-	-	34,083,160	-	-
48	390.2	Clearing and grading of land	20,732,687	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	3,087,329	-	-	-	105,072	-	-
50	391.1	Office furniture and mechanical equipment	6,950,338	1,062	-	(350,773)	15,958	-	-
51	391.2	Data processing equipment	34,871,944	1,943,919	-	(1,130,586)	82,356	-	-
52	392	Transportation equipment	27,392,298	(243,560)	-	-	126,434	-	-
53	393	Stores equipment	1,222,470	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	53,688,996	174,158	-	-	240,482	-	-
55	395	Laboratory equipment	729,010	-	-	-	-	-	-
56	396	Power operated equipment	8,064,510	(28,393)	-	-	2,742	-	-
57	397	Communication equipment	140,623,581	(1,299,621)	(18,311)	(8,955,019)	592,204	-	-
58	398	Miscellaneous equipment	431,689	2,450	-	-	4,087	-	-
59	399.1	Asset retirement costs for general plant	1,193,193	-	-	-	-	-	-
60		Subtotal - General plant	\$ 660,700,169	\$ 2,278,153	\$ (18,311)	\$ (10,436,378)	\$ 35,252,496	\$ -	\$ -
61		Total - Electric plant in service	\$ 11,980,212,402	\$ (48,360,532)	\$ (10,578,546)	\$ (580,511,667)	\$ 71,645,823	\$ (12,347,743)	\$ (76,458)

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
NON-DEPRECIABLE PLANT								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(2,069)	-	-	(1,786)	-	-
6	360.21	Land - Distribution lines	286,144	-	-	-	-	-
7	389.1	Land - General plant	(326)	-	-	(358)	-	-
8		Subtotal - Non-depreciable plant	\$ 283,749	\$ -	\$ -	\$ (2,143)	\$ -	\$ -
INTANGIBLE PLANT								
9	303	Miscellaneous intangible plant	\$ 14,562,781	\$ (20,680,297)	\$ -	\$ 789,329	\$ -	\$ (1,214,190)
10		Subtotal - Intangible plant	\$ 14,562,781	\$ (20,680,297)	\$ -	\$ 789,329	\$ -	\$ (1,214,190)
TRANSMISSION PLANT								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(466)	-	-	(365)	-	-
13	352.1	Structures and improvements	(11,829)	-	2,788	(11,761)	(4,904)	(15,372)
14	352.2	Clearing and grading of land	(872)	-	-	(925)	-	-
15	353	Station equipment	1,265,835	(694)	(509,961)	2,044,061	-	(27,618)
16	354	Towers and fixtures	(1,800)	-	(72)	(40,101)	-	-
17	355	Poles and fixtures	1,640,006	(21,686)	(8,616)	(458,885)	(32,469)	-
18	356.1	Overhead conductors and devices	428,968	(12,923)	103,194	(3,714,147)	(23,445)	(9,605)
19	356.2	Clearing and grading of land	(12,536)	-	-	(13,769)	-	-
20	357	Underground conduit	(2)	-	-	(3)	-	-
21	358	Underground conductors and devices	(670)	-	-	(1,260)	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 3,306,634	\$ (35,303)	\$ (412,668)	\$ (2,197,155)	\$ (60,818)	\$ (52,594)
DISTRIBUTION PLANT								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	(245)	-	-	(227)	-	-
27	361.1	Structures and improvements	108,040	(117)	-	(40,298)	(5,037)	-
28	361.2	Clearing and grading of land	(170)	-	-	7,678	-	-
29	362	Station equipment	4,657,202	(906,189)	-	3,368,121	(304,542)	(927,444)
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	24,269,893	(133,193)	-	9,374,354	(125,241)	-
32	365	Overhead conductors and devices	9,924,121	(1,226,857)	-	3,175,887	(1,214,336)	-
33	365.1	Clearing and grading of land	(298,533)	-	-	(272,929)	-	-
34	366	Underground conduit	868,611	(1,305)	-	160,691	(1,787)	-
35	367	Underground conductors and devices	3,154,805	(225,370)	-	4,726,436	(144,653)	-
36	368	Line transformers	5,423,037	(801,621)	-	2,287,312	(844,235)	-
37	369	Services	1,238,747	(57,199)	-	1,006,477	(72,627)	-
38	370	Meters	1,539,861	(995,082)	-	762,448	(362,134)	-
39	371	Installations on customers' premises	29,538	(12,350)	-	38,089	(17,808)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	446,701	(287,232)	-	326,166	(246,671)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	498,868	(204,418)	-	277,671	(138,704)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 51,860,476	\$ (4,850,932)	\$ -	\$ 25,197,876	\$ (3,477,776)	\$ (927,444)
GENERAL PLANT								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	228,973	-	-	202,104	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	8,117	-	-	(124,521)	-	-
51	391.2	Data processing equipment	566,916	-	-	86,942	-	(389,643)
52	392	Transportation equipment	98,617	-	-	5,775	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	251,585	-	-	228,984	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(1,879)	-	-	(1,490)	-	-
57	397	Communication equipment	1,626,021	-	(7,403)	780,412	-	(1,144)
58	398	Miscellaneous equipment	(1,630)	-	-	828	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 2,776,718	\$ -	\$ (7,403)	\$ 1,179,035	\$ -	\$ (390,788)
61		Total - Electric plant in service	\$ 72,790,358	\$ (25,566,532)	\$ (420,071)	\$ 24,966,941	\$ (3,538,594)	\$ (2,585,017)

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	599,179	-	-	560	-	-
6	360.21	Land - Distribution lines	-	-	-	146	-	-
7	389.1	Land - General plant	(139)	-	-	(140)	-	-
8		Subtotal - Non-depreciable plant	\$ 599,040	\$ -	\$ -	\$ 566	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 2,525,141	\$ -	\$ -	\$ 727,858	\$ (15,259,488)	\$ -
10		Subtotal - Intangible plant	\$ 2,525,141	\$ -	\$ -	\$ 727,858	\$ (15,259,488)	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(191)	-	-	(192)	-	-
13	352.1	Structures and improvements	(5,832)	-	-	46,513	-	-
14	352.2	Clearing and grading of land	(350)	-	-	(386)	-	-
15	353	Station equipment	404,100	(43)	-	(1,505,358)	(1,859)	-
16	354	Towers and fixtures	(769)	-	-	(773)	-	-
17	355	Poles and fixtures	338,248	(10,416)	-	187,358	(33,240)	-
18	356.1	Overhead conductors and devices	346,731	(6,239)	-	617,125	(88,611)	-
19	356.2	Clearing and grading of land	(5,364)	-	-	(5,391)	-	-
20	357	Underground conduit	(1)	-	-	(1)	-	-
21	358	Underground conductors and devices	(18,970)	-	-	(51,499)	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 1,057,602	\$ (16,698)	\$ -	\$ (712,603)	\$ (123,710)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ (2,852)	\$ -	\$ -	\$ 0	\$ -	\$ -
26	360.2	Easements - Distribution lines	(102)	-	-	(103)	-	-
27	361.1	Structures and improvements	22,642	(2,546)	-	21,383	(3,656)	-
28	361.2	Clearing and grading of land	(154)	-	-	(70)	-	-
29	362	Station equipment	4,388,314	(712,229)	-	9,346,077	(681,309)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	11,140,588	(158,295)	-	8,965,838	(122,853)	-
32	365	Overhead conductors and devices	11,107,122	(898,318)	-	7,915,478	(1,315,849)	-
33	365.1	Clearing and grading of land	306,750	-	-	1,270,067	-	-
34	366	Underground conduit	(331,644)	(266)	-	(178,350)	(2,322)	-
35	367	Underground conductors and devices	6,886,232	(112,613)	-	4,484,087	(169,067)	-
36	368	Line transformers	5,969,441	(743,652)	-	6,422,113	(968,683)	-
37	369	Services	1,478,561	(122,269)	-	1,233,530	(81,996)	-
38	370	Meters	1,579,286	(76,132)	-	1,636,120	(330,680)	-
39	371	Installations on customers' premises	(2,126)	(16,689)	-	33,676	(9,461)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	463,371	(222,706)	-	440,130	(182,840)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	273,071	(136,129)	-	246,142	(86,109)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 43,278,501	\$ (3,201,845)	\$ -	\$ 41,836,118	\$ (3,954,826)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	9,384,509	(5,683)	-	210,901	(20,020)	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(8,891)	-	-	(167)	-	-
51	391.2	Data processing equipment	(61,439)	-	-	2,629,669	-	-
52	392	Transportation equipment	(2,347,210)	(359,487)	-	(165,663)	(85,178)	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	1,457,889	-	-	219,162	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	2,398,117	-	-	159,580	-	-
57	397	Communication equipment	490,695	-	-	1,806,696	-	-
58	398	Miscellaneous equipment	(148)	-	-	1,340	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 11,313,522	\$ (365,170)	\$ -	\$ 4,861,518	\$ (105,198)	\$ -
61		Total - Electric plant in service	\$ 58,773,806	\$ (3,583,713)	\$ -	\$ 46,713,457	\$ (19,443,222)	\$ -

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	22,545	-	-	3,798	-	-
6	360.21	Land - Distribution lines	19,650	-	-	-	-	-
7	389.1	Land - General plant	(155)	-	-	(142)	-	-
8		Subtotal - Non-depreciable plant	\$ 42,039	\$ -	\$ -	\$ 3,656	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ (331,229)	\$ (3,204,400)	\$ -	\$ (6,433)	\$ -	\$ -
10		Subtotal - Intangible plant	\$ (331,229)	\$ (3,204,400)	\$ -	\$ (6,433)	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(213)	-	-	(195)	-	-
13	352.1	Structures and improvements	(6,463)	-	-	1,122	-	-
14	352.2	Clearing and grading of land	(404)	-	-	(380)	-	-
15	353	Station equipment	71,415	(11,027)	-	176,327	(1,480)	-
16	354	Towers and fixtures	(854)	-	-	(785)	-	-
17	355	Poles and fixtures	277,683	(17,461)	-	119,297	(44,101)	-
18	356.1	Overhead conductors and devices	961,762	(9,057)	-	809,587	(15,180)	-
19	356.2	Clearing and grading of land	(5,958)	-	-	(5,477)	-	-
20	357	Underground conduit	(1)	-	-	(1)	-	-
21	358	Underground conductors and devices	(147,737)	-	-	151,743	(2,261)	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 1,149,231	\$ (37,545)	\$ -	\$ 1,251,238	\$ (63,022)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	(114)	-	-	(104)	-	-
27	361.1	Structures and improvements	122,068	(340)	-	4,201	-	-
28	361.2	Clearing and grading of land	(77)	-	-	(71)	-	-
29	362	Station equipment	7,189,338	(419,053)	104,033	8,604,334	(355,877)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	701,429	(184,000)	-	10,678,133	(570,450)	-
32	365	Overhead conductors and devices	8,081,252	(1,952,156)	-	7,082,918	(2,393,412)	-
33	365.1	Clearing and grading of land	(611,548)	-	-	1,124,554	-	-
34	366	Underground conduit	615,563	(11,958)	-	286,508	(1,064,513)	-
35	367	Underground conductors and devices	4,304,916	(305,504)	-	3,567,145	(132,142)	-
36	368	Line transformers	6,131,253	(1,212,070)	-	4,856,786	(1,034,194)	-
37	369	Services	1,053,041	(170,050)	-	1,620,401	(187,084)	-
38	370	Meters	1,463,654	(2,030,844)	-	2,275,475	(189,614)	-
39	371	Installations on customers' premises	20,953	(42,454)	-	26,629	(15,643)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	331,419	(387,985)	-	344,621	(203,179)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	79,434	(52,815)	-	253,183	(44,567)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 29,482,581	\$ (6,769,229)	\$ 104,033	\$ 40,724,714	\$ (6,190,676)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	104,889	(167)	-	382,727	(8,392)	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	1,277	(64,944)	-	10,234	-	-
51	391.2	Data processing equipment	351,913	(6,739,209)	-	155,125	-	-
52	392	Transportation equipment	1,009,949	-	-	531,126	-	-
53	393	Stores equipment	-	(98,007)	-	-	-	-
54	394	Tools, shop and garage equipment	240,041	(3,722,929)	-	281,418	-	-
55	395	Laboratory equipment	-	(125,877)	-	-	-	-
56	396	Power operated equipment	(883)	-	-	56,017	-	-
57	397	Communication equipment	575,888	(6,216,726)	-	543,661	-	-
58	398	Miscellaneous equipment	(20,673)	(43,468)	-	5,328	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 2,262,401	\$ (17,011,327)	\$ -	\$ 1,965,636	\$ (8,392)	\$ -
61		Total - Electric plant in service	\$ 32,605,024	\$ (27,022,502)	\$ 104,033	\$ 43,938,810	\$ (6,262,090)	\$ -

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
NON-DEPRECIABLE PLANT								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	266	-	-	(93)	-	-
6	360.21	Land - Distribution lines	93,163	-	-	(25)	-	-
7	389.1	Land - General plant	(131)	-	-	(124)	-	-
8		Subtotal - Non-depreciable plant	\$ 93,298	\$ -	\$ -	\$ (242)	\$ -	\$ -
INTANGIBLE PLANT								
9	303	Miscellaneous intangible plant	\$ 1,425,700	\$ -	\$ 41,482	\$ 488,379	\$ -	\$ -
10		Subtotal - Intangible plant	\$ 1,425,700	\$ -	\$ 41,482	\$ 488,379	\$ -	\$ -
TRANSMISSION PLANT								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(192)	-	-	(169)	-	-
13	352.1	Structures and improvements	(14,813)	128	-	(5,336)	-	-
14	352.2	Clearing and grading of land	(351)	-	-	(330)	-	-
15	353	Station equipment	795,467	(24,127)	-	(36,303)	-	(10,057)
16	354	Towers and fixtures	(724)	-	-	(682)	-	-
17	355	Poles and fixtures	302,336	(7,724)	-	578,353	(14,799)	-
18	356.1	Overhead conductors and devices	1,269,158	(586)	-	714,247	(9,819)	-
19	356.2	Clearing and grading of land	(5,050)	-	-	(4,759)	-	-
20	357	Underground conduit	(1)	-	-	(1)	-	-
21	358	Underground conductors and devices	(319)	-	-	37,505	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 2,345,512	\$ (32,310)	\$ -	\$ 1,282,525	\$ (24,618)	\$ (10,057)
DISTRIBUTION PLANT								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ (713)	\$ -	\$ -
26	360.2	Easements - Distribution lines	(100)	-	-	(91)	-	-
27	361.1	Structures and improvements	685,632	(2,254)	-	932	(519)	-
28	361.2	Clearing and grading of land	(70)	-	-	449	-	-
29	362	Station equipment	8,441,995	(551,096)	129,853	2,288,647	(176,632)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	26,796,770	(22,675)	-	8,462,576	(101,261)	-
32	365	Overhead conductors and devices	9,985,610	(370,945)	-	22,287,119	(1,182,542)	-
33	365.1	Clearing and grading of land	(133,344)	-	-	(113,885)	-	-
34	366	Underground conduit	48,442	-	-	180,604	(3,565)	-
35	367	Underground conductors and devices	3,676,018	-	-	7,050,055	(252,301)	-
36	368	Line transformers	5,570,838	-	-	7,595,555	(680,283)	-
37	369	Services	1,194,726	-	-	1,173,545	(147,551)	-
38	370	Meters	1,605,352	(766,517)	-	2,057,488	(600,528)	-
39	371	Installations on customers' premises	45,278	-	-	63,443	(7,042)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	393,145	(664)	-	482,913	(86,466)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	128,326	-	-	163,789	(48,598)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 58,438,617	\$ (1,714,151)	\$ 129,853	\$ 51,692,426	\$ (3,287,288)	\$ -
GENERAL PLANT								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	337,936	(9,699)	-	116,686	(40,663)	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(10,801)	-	-	(252)	-	-
51	391.2	Data processing equipment	456,625	-	562	396,972	-	-
52	392	Transportation equipment	72,830	-	-	218,582	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	831,354	-	-	311,519	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(269)	-	-	7,485	-	-
57	397	Communication equipment	1,197,406	-	-	1,971,296	-	-
58	398	Miscellaneous equipment	-	-	-	(5,264)	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 2,885,080	\$ (9,699)	\$ 562	\$ 3,017,023	\$ (40,663)	\$ -
61		Total - Electric plant in service	\$ 65,188,207	\$ (1,756,160)	\$ 171,897	\$ 56,480,111	\$ (3,352,569)	\$ (10,057)

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	November			December			Balance 12/31/24
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
NON-DEPRECIABLE PLANT									
1	301	Organization	\$ -	\$ -	\$ -	\$ 15,559	\$ -	\$ -	\$ 338,672
2	302	Franchises and consents	-	-	-	-	-	-	525,987
3	350.11	Land - Transmission substations	-	-	-	-	-	-	7,014,023
4	350.21	Land - Transmission lines	-	-	-	-	-	-	4,060,917
5	360.11	Land - Distribution substations	(885)	-	-	13,045	-	-	13,802,490
6	360.21	Land - Distribution lines	-	-	-	-	-	-	911,037
7	389.1	Land - General plant	(137)	-	-	(130)	-	-	6,317,343
8		Subtotal - Non-depreciable plant	\$ (1,022)	\$ -	\$ -	\$ 28,474	\$ -	\$ -	\$ 32,970,468
INTANGIBLE PLANT									
9	303	Miscellaneous intangible plant	\$ (802,971)	\$ (367,529)	\$ -	\$ 3,030,009	\$ 44,260,083	\$ (1,126,495)	\$ 366,041,272
10		Subtotal - Intangible plant	\$ (802,971)	\$ (367,529)	\$ -	\$ 3,030,009	\$ 44,260,083	\$ (1,126,495)	\$ 366,041,272
TRANSMISSION PLANT									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,203,446
12	350.2	Easements - Transmission lines	(189)	-	-	(178)	-	-	47,341,277
13	352.1	Structures and improvements	(5,930)	-	-	71,992	-	(77,615)	1,237,249
14	352.2	Clearing and grading of land	(367)	-	-	(348)	-	-	511,559
15	353	Station equipment	64,867	-	-	50,111,654	(609)	(52,889,536)	54,091,637
16	354	Towers and fixtures	(758)	-	-	40,224	-	(40,942)	48,090
17	355	Poles and fixtures	183,215	(67,636)	-	7,881,500	(53,256)	(7,215,114)	89,504,578
18	356.1	Overhead conductors and devices	499,539	(29,360)	-	29,556,544	(81,926)	(27,550,923)	73,540,939
19	356.2	Clearing and grading of land	(3,492)	-	-	(5,013)	-	-	25,562,816
20	357	Underground conduit	(1)	-	-	(1)	-	-	75,681
21	358	Underground conductors and devices	14,017	(4,143)	-	(33,419)	-	-	16,494,223
22	359	Roads and trails	-	-	-	-	-	-	104,266
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	1,721
24		Subtotal - Transmission plant	\$ 750,900	\$ (101,139)	\$ -	\$ 87,622,954	\$ (135,791)	\$ (87,774,131)	\$ 340,717,482
DISTRIBUTION PLANT									
25	360.1	Easements - Distribution substations	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,947,002
26	360.2	Easements - Distribution lines	(101)	-	-	(95)	-	-	50,280,371
27	361.1	Structures and improvements	15,050	-	-	2,891	(207)	-	64,529,373
28	361.2	Clearing and grading of land	(59)	-	-	(84)	-	-	1,248,263
29	362	Station equipment	12,659,899	(338,802)	-	10,491,344	(306,174)	(156)	1,250,366,323
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	7,374,657	(451,144)	-	14,758,634	(258,779)	112,559	1,927,839,679
32	365	Overhead conductors and devices	7,210,180	(4,186,287)	-	11,654,023	(1,290,604)	417,956	2,308,490,508
33	365.1	Clearing and grading of land	(122,918)	-	-	(116,850)	-	-	907,301,776
34	366	Underground conduit	540,341	(133)	-	716,550	(2,869)	-	116,555,779
35	367	Underground conductors and devices	2,372,284	(854,843)	-	3,564,781	(145,828)	-	911,490,893
36	368	Line transformers	4,309,644	(2,221,432)	-	5,476,148	(629,418)	-	1,597,986,178
37	369	Services	1,353,637	(427,123)	-	1,004,231	(137,376)	-	535,694,898
38	370	Meters	2,068,695	(618,128)	-	1,102,966	(1,067,679)	-	537,297,351
39	371	Installations on customers' premises	29,344	(59,977)	-	28,818	(18,037)	-	47,850,271
40	372	Leased property on customers' premises	-	-	-	-	-	-	492,932
41	373.1	Street lighting - Oh, Ug lines	426,094	(830,417)	-	315,592	(277,248)	-	79,250,200
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	24,978
43	373.3	Street lighting - LED	222,410	(346,347)	-	308,377	(207,150)	-	39,566,714
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	137,884
45		Subtotal - Distribution plant	\$ 38,459,157	\$ (10,334,633)	\$ -	\$ 49,307,323	\$ (4,341,368)	\$ 530,359	\$ 10,387,351,372
GENERAL PLANT									
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,498
47	390.1	Structures and improvements	1,310,997	(44,379)	-	(27,853,506)	(611,813)	-	380,876,326
48	390.2	Clearing and grading of land	-	-	-	-	(5,339)	-	20,727,348
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	3,192,401
50	391.1	Office furniture and mechanical equipment	(237)	-	-	668,527	-	(668,793)	6,426,133
51	391.2	Data processing equipment	1,112,461	-	-	719,506	-	-	35,054,033
52	392	Transportation equipment	56,987	-	-	659,104	-	-	26,970,602
53	393	Stores equipment	-	-	-	-	-	-	1,124,464
54	394	Tools, shop and garage equipment	1,053,115	-	-	743,199	-	-	55,998,972
55	395	Laboratory equipment	-	-	-	-	-	-	603,133
56	396	Power operated equipment	10,550	-	-	24,750	-	-	10,690,835
57	397	Communication equipment	419,079	-	-	2,715,535	-	(1,813,993)	135,030,255
58	398	Miscellaneous equipment	3,676	-	-	9,300	-	-	387,515
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	1,193,193
60		Subtotal - General plant	\$ 3,966,629	\$ (44,379)	\$ -	\$ (22,313,585)	\$ (617,152)	\$ (2,482,787)	\$ 678,607,709
61		Total - Electric plant in service	\$ 42,372,693	\$ (10,847,680)	\$ -	\$ 117,675,175	\$ 39,165,772	\$ (90,853,054)	\$ 11,805,688,304

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	Balance 12/31/23 (1)	January			February		
				Additions (2)	Retirements (3)	Transfers (4)	Additions (5)	Retirements (6)	Transfers (7)
<u>NON-DEPRECIABLE PLANT</u>									
1	301	Organization	\$ 124,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	150,604	-	-	-	-	-	-
3	350.11	Land - Transmission substations	1,509,352	-	-	-	-	-	-
4	350.21	Land - Transmission lines	2,045,027	-	-	-	-	-	-
5	360.11	Land - Distribution substations	3,710,971	410	-	-	(123)	-	-
6	360.21	Land - Distribution lines	303,117	-	-	-	-	-	-
7	389.1	Land - General plant	2,936,778	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 10,780,225	\$ 410	\$ -	\$ -	\$ (123)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>									
9	303	Miscellaneous intangible plant	\$ 96,602,047	\$ 1,142,652	\$ (4,246,381)	-	\$ 26,960	-	-
10		Subtotal - Intangible plant	\$ 96,602,047	\$ 1,142,652	\$ (4,246,381)	\$ -	\$ 26,960	\$ -	\$ -
<u>TRANSMISSION PLANT</u>									
11	350.1	Easements - Transmission substations	\$ 174,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	26,763,882	-	-	-	-	-	-
13	352.1	Structures and improvements	339,225	33	-	-	(10)	-	-
14	352.2	Clearing and grading of land	(2)	-	-	-	-	-	-
15	353	Station equipment	11,919,660	(115,229)	-	-	375,853	-	-
16	354	Towers and fixtures	36,126	-	-	-	-	-	-
17	355	Poles and fixtures	3,234,422	(364,937)	-	-	(32,074)	(933)	-
18	356.1	Overhead conductors and devices	1,345,668	1	-	-	7,785	-	-
19	356.2	Clearing and grading of land	429,030	20	-	-	(6)	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	1,536,544	-	-	-	(13,853)	-	-
22	359	Roads and trails	11,908	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 45,790,581	\$ (480,112)	\$ -	\$ -	\$ 337,695	\$ (933)	\$ -
<u>DISTRIBUTION PLANT</u>									
25	360.1	Easements - Distribution substations	\$ 611,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	28,320,720	-	-	-	-	-	-
27	361.1	Structures and improvements	17,337,674	562	-	-	10,578	-	-
28	361.2	Clearing and grading of land	426,245	-	-	-	-	-	-
29	362	Station equipment	309,357,654	466,226	(66,731)	22,250	21,733	(40,911)	-
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	550,420,242	1,059,595	(48,120)	-	1,771,899	(105,078)	-
32	365	Overhead conductors and devices	615,842,497	2,519,251	(467,672)	-	3,590,341	(830,746)	-
33	365.1	Clearing and grading of land	229,365,878	58,530	-	-	(17,553)	-	-
34	366	Underground conduit	35,459,380	9,545	-	-	51,508	(13,394)	-
35	367	Underground conductors and devices	318,307,594	582,700	(26,172)	-	1,028,122	(57,409)	-
36	368	Line transformers	491,325,880	(12,969)	(351,137)	-	1,953,403	(366,821)	-
37	369	Services	199,369,499	351,948	(12,616)	-	434,666	(11,012)	-
38	370	Meters	141,705,232	502,046	(449,961)	-	358,708	(40,065)	-
39	371	Installations on customers' premises	4,862,054	4,524	(568)	-	3,126	(3,744)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	15,691,234	44,348	(338,480)	-	105,173	(19,518)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	3,425,435	24,915	(9,571)	-	5,864	(9,672)	-
44	374	Asset retirement costs for distribution plant	37,210	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 2,961,866,426	\$ 5,611,221	\$ (1,771,028)	\$ 22,250	\$ 9,317,569	\$ (1,498,370)	\$ -
<u>GENERAL PLANT</u>									
46	389.2	Easements - General plant	\$ 18,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	118,830,690	845,099	-	-	11,109,875	-	-
48	390.2	Clearing and grading of land	13,592,602	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	315,881	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	2,743,184	910	-	-	705	-	-
51	391.2	Data processing equipment	7,307,660	1,169,119	-	-	55,064	-	-
52	392	Transportation equipment	5,661,522	14,347	-	-	35,520	-	-
53	393	Stores equipment	300,486	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	12,658,914	111,676	-	-	38,319	-	-
55	395	Laboratory equipment	85,698	-	-	-	-	-	-
56	396	Power operated equipment	1,248,544	(29,730)	-	-	2,392	-	-
57	397	Communication equipment	32,899,710	79,938	-	-	163,744	-	-
58	398	Miscellaneous equipment	75,711	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	105,951	-	-	-	-	-	-
60		Subtotal - General plant	\$ 195,844,632	\$ 2,191,360	\$ -	\$ -	\$ 11,405,619	\$ -	\$ -
61		Total - Electric plant in service	\$ 3,310,883,911	\$ 8,465,531	\$ (6,017,410)	\$ 22,250	\$ 21,087,720	\$ (1,499,303)	\$ -

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(596)	-	-	(461)	-	-
6	360.21	Land - Distribution lines	286,144	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 285,548	\$ -	\$ -	\$ (461)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 3,939,487	\$ (8,187,636)	-	\$ 2,910	-	-
10		Subtotal - Intangible plant	\$ 3,939,487	\$ (8,187,636)	\$ -	\$ 2,910	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(48)	-	-	(37)	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	374,850	-	-	(20,788)	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	1,494,236	-	-	63,064	-	-
18	356.1	Overhead conductors and devices	5,415	-	-	(2,672)	-	-
19	356.2	Clearing and grading of land	(29)	-	-	(22)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 1,874,424	\$ -	\$ -	\$ 39,544	\$ -	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	4,836	(12)	-	(56,655)	(3,744)	-
28	361.2	Clearing and grading of land	-	-	-	(7,477)	-	-
29	362	Station equipment	1,990,848	(287,884)	-	481,061	(101,046)	(927,444)
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	5,759,796	(41,175)	-	1,770,175	(23,660)	-
32	365	Overhead conductors and devices	4,539,656	(208,111)	-	(828,557)	(263,694)	-
33	365.1	Clearing and grading of land	(85,028)	-	-	(65,820)	-	-
34	366	Underground conduit	(1,511)	-	-	14,602	(1,452)	-
35	367	Underground conductors and devices	1,139,371	(52,082)	-	431,437	(13,199)	-
36	368	Line transformers	1,834,305	(122,572)	-	(415,477)	(73,165)	-
37	369	Services	360,080	(6,808)	-	437,138	(10,546)	-
38	370	Meters	541,520	(187,747)	-	168,140	(152,938)	-
39	371	Installations on customers' premises	2,556	(275)	-	1,207	(77)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	72,553	(4,246)	-	26,297	(16,529)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	30,600	(3,292)	-	11,290	(3,098)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 16,189,582	\$ (914,205)	\$ -	\$ 1,967,360	\$ (663,148)	\$ (927,444)
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	(15,935)	-	-	105,044	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	6,656	-	-	(125,576)	-	-
51	391.2	Data processing equipment	172,945	-	-	56,203	-	-
52	392	Transportation equipment	(8,586)	-	-	(6,860)	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	98,864	-	-	70,336	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(114)	-	-	(105)	-	-
57	397	Communication equipment	707,239	-	-	246,765	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 961,070	\$ -	\$ -	\$ 345,808	\$ -	\$ -
61		Total - Electric plant in service	\$ 23,250,110	\$ (9,101,841)	\$ -	\$ 2,355,161	\$ (663,148)	\$ (927,444)

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
NON-DEPRECIABLE PLANT								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	599,805	-	-	1,187	-	-
6	360.21	Land - Distribution lines	-	-	-	146	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 599,805	\$ -	\$ -	\$ 1,333	\$ -	\$ -
INTANGIBLE PLANT								
9	303	Miscellaneous intangible plant	\$ 767,952	-	-	\$ 227,721	\$ (4,376,404)	-
10		Subtotal - Intangible plant	\$ 767,952	\$ -	\$ -	\$ 227,721	\$ (4,376,404)	\$ -
TRANSMISSION PLANT								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(20)	-	-	50,804	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	242,855	-	-	(5,368)	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	220,188	-	-	3,134	-	-
18	356.1	Overhead conductors and devices	2,573	-	-	(22)	-	-
19	356.2	Clearing and grading of land	(12)	-	-	(12)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	(51,208)	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 465,584	\$ -	\$ -	\$ (2,673)	\$ -	\$ -
DISTRIBUTION PLANT								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	24,764	-	-	262	(232)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,919,439	(353,705)	-	1,743,946	(75,611)	21,897
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	4,980,108	(84,927)	-	3,561,340	(24,036)	-
32	365	Overhead conductors and devices	5,750,594	(203,029)	-	1,453,187	(185,959)	-
33	365.1	Clearing and grading of land	(35,795)	-	-	217,092	-	-
34	366	Underground conduit	5,988	-	-	5,286	(2,041)	-
35	367	Underground conductors and devices	888,721	(9,331)	-	912,557	(32,113)	-
36	368	Line transformers	2,470,750	(97,049)	-	1,582,226	(131,052)	-
37	369	Services	615,110	(9,618)	-	496,728	(15,277)	-
38	370	Meters	484,337	(5,533)	-	504,045	(4,331)	-
39	371	Installations on customers' premises	3,995	(340)	-	5,725	(292)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	68,775	(13,118)	-	104,305	(14,637)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	18,165	(4,270)	-	6,194	(2,039)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 17,194,949	\$ (780,920)	\$ -	\$ 10,592,893	\$ (487,619)	\$ 21,897
GENERAL PLANT								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	31,941	(3,760)	-	17,893	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	2,670	-	-	(120)	-	-
51	391.2	Data processing equipment	(14,493)	-	-	27,794	-	-
52	392	Transportation equipment	(3,730)	-	-	(164,136)	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	420,493	-	-	57,404	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	1,068	-	-	160,320	-	-
57	397	Communication equipment	184,102	-	-	778,275	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 622,051	\$ (3,760)	\$ -	\$ 877,430	\$ -	\$ -
61		Total - Electric plant in service	\$ 19,650,341	\$ (784,680)	\$ -	\$ 11,696,705	\$ (4,864,024)	\$ 21,897

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	23,239	-	-	4,437	-	-
6	360.21	Land - Distribution lines	19,650	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 42,888	\$ -	\$ -	\$ 4,437	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ (48,175)	\$ (1,322,829)	-	\$ 5,802	-	-
10		Subtotal - Intangible plant	\$ (48,175)	\$ (1,322,829)	\$ -	\$ 5,802	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(22)	-	-	7,207	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	(187,431)	(11,027)	-	76,021	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	(1,256)	-	-	12,687	-	-
18	356.1	Overhead conductors and devices	247	-	-	18	-	-
19	356.2	Clearing and grading of land	(13)	-	-	(12)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ (188,476)	\$ (11,027)	\$ -	\$ 95,921	\$ -	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	18,778	(340)	-	(46,967)	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	975,959	(85,684)	(35,863)	2,590,008	(98,750)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	(229,651)	(50,614)	-	2,447,838	(20,815)	-
32	365	Overhead conductors and devices	2,671,669	(428,348)	-	1,582,681	(180,609)	-
33	365.1	Clearing and grading of land	(39,577)	-	-	319,927	-	-
34	366	Underground conduit	25,968	(11,325)	-	42,801	-	-
35	367	Underground conductors and devices	866,005	(68,795)	-	1,055,851	(12,523)	-
36	368	Line transformers	1,222,822	(161,182)	-	1,402,325	(114,081)	-
37	369	Services	364,148	(8,949)	-	609,853	(3,298)	-
38	370	Meters	331,644	(372,648)	-	621,027	(1,488)	-
39	371	Installations on customers' premises	4,184	(1,562)	-	3,976	(342)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	79,933	(12,221)	-	37,415	(5,373)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	4,169	(334)	-	9,396	(1,839)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 6,296,051	\$ (1,202,002)	\$ (35,863)	\$ 10,676,131	\$ (439,117)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	(11,597)	-	-	39,804	(8,392)	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	1,069	(47,062)	-	7,874	-	-
51	391.2	Data processing equipment	72,676	(1,360,129)	-	48,081	-	-
52	392	Transportation equipment	87,101	-	-	(3,437)	-	-
53	393	Stores equipment	-	(35,234)	-	-	-	-
54	394	Tools, shop and garage equipment	47,077	(1,024,898)	-	30,675	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(63)	-	-	(58)	-	-
57	397	Communication equipment	112,989	(762,186)	-	134,079	-	-
58	398	Miscellaneous equipment	-	(8,904)	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 309,252	\$ (3,238,412)	\$ -	\$ 257,018	\$ (8,392)	\$ -
61		Total - Electric plant in service	\$ 6,411,540	\$ (5,774,270)	\$ (35,863)	\$ 11,039,308	\$ (447,510)	\$ -

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	884	-	-	463	-	-
6	360.21	Land - Distribution lines	292	-	-	2	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 1,176	\$ -	\$ -	\$ 465	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 551,878	-	-	\$ 140,684	-	-
10		Subtotal - Intangible plant	\$ 551,878	\$ -	\$ -	\$ 140,684	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(20)	-	-	(18)	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	451,186	-	-	38,660	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	10,554	-	-	33,160	-	-
18	356.1	Overhead conductors and devices	136	-	-	(41,882)	-	-
19	356.2	Clearing and grading of land	(12)	-	-	(11)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 461,844	\$ -	\$ -	\$ 29,909	\$ -	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	58,592	(1,027)	-	4,640	(69)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	371,620	(190,634)	-	(1,245,257)	(5,077)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	10,029,355	-	-	1,855,767	(53,522)	-
32	365	Overhead conductors and devices	3,120,153	-	-	7,088,357	(321,326)	-
33	365.1	Clearing and grading of land	(35,880)	-	-	(31,947)	-	-
34	366	Underground conduit	7,405	-	-	11,380	(3,555)	-
35	367	Underground conductors and devices	911,429	-	-	1,107,126	(50,641)	-
36	368	Line transformers	1,032,991	-	-	1,432,663	(258,741)	-
37	369	Services	356,366	-	-	376,005	(3,423)	-
38	370	Meters	417,762	(175,587)	-	557,804	(172,995)	-
39	371	Installations on customers' premises	1,902	-	-	7,642	(349)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	74,911	-	-	62,443	(6,533)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	9,275	-	-	9,402	(1,415)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 16,355,880	\$ (367,248)	\$ -	\$ 11,236,026	\$ (877,646)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	28,717	(5,178)	-	(7,198)	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(8,294)	-	-	(185)	-	-
51	391.2	Data processing equipment	137,064	-	-	114,102	-	-
52	392	Transportation equipment	(3,742)	-	-	(3,329)	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	262,266	-	-	54,701	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(57)	-	-	(51)	-	-
57	397	Communication equipment	596,722	-	-	353,393	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 1,012,676	\$ (5,178)	\$ -	\$ 511,432	\$ -	\$ -
61		Total - Electric plant in service	\$ 18,383,454	\$ (372,426)	\$ -	\$ 11,918,516	\$ (877,646)	\$ -

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	November			December			Balance 12/31/24
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
NON-DEPRECIABLE PLANT									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,376
2	302	Franchises and consents	-	-	-	-	-	-	150,604
3	350.11	Land - Transmission substations	-	-	-	-	-	-	1,509,352
4	350.21	Land - Transmission lines	-	-	-	-	-	-	2,045,027
5	360.11	Land - Distribution substations	(265)	-	-	13,628	-	-	4,353,579
6	360.21	Land - Distribution lines	-	-	-	-	-	-	609,351
7	389.1	Land - General plant	-	-	-	-	-	-	2,936,778
8		Subtotal - Non-depreciable plant	\$ (265)	\$ -	\$ -	\$ 13,628	\$ -	\$ -	\$ 11,729,067
INTANGIBLE PLANT									
9	303	Miscellaneous intangible plant	\$ (252,603)	-	-	\$ 216,691	\$ 16,128,794	-	\$ 101,319,548
10		Subtotal - Intangible plant	\$ (252,603)	\$ -	\$ -	\$ 216,691	\$ 16,128,794	\$ -	\$ 101,319,548
TRANSMISSION PLANT									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,119
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	26,763,882
13	352.1	Structures and improvements	(19)	-	-	(20)	-	-	397,056
14	352.2	Clearing and grading of land	-	-	-	-	-	-	(2)
15	353	Station equipment	(40,770)	-	-	(36,731)	-	-	13,061,740
16	354	Towers and fixtures	-	-	-	-	-	-	36,126
17	355	Poles and fixtures	(10,495)	-	-	11,612	-	-	4,673,361
18	356.1	Overhead conductors and devices	130	-	-	332	-	-	1,317,728
19	356.2	Clearing and grading of land	(12)	-	-	(11)	-	-	428,897
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	1,471,483
22	359	Roads and trails	-	-	-	-	-	-	11,908
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ (51,166)	\$ -	\$ -	\$ (24,818)	\$ -	\$ -	\$ 48,336,297
DISTRIBUTION PLANT									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,999
26	360.2	Easements - Distribution lines	-	-	-	-	-	-	28,320,720
27	361.1	Structures and improvements	3,150	-	-	2,217	-	-	17,357,007
28	361.2	Clearing and grading of land	-	-	-	-	-	-	418,768
29	362	Station equipment	1,716,081	-	-	90,625	(3,218)	-	318,251,533
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,600,694	(109,536)	-	4,288,532	(44,558)	-	588,709,648
32	365	Overhead conductors and devices	2,114,258	(740,369)	-	5,463,348	(329,839)	-	650,747,732
33	365.1	Clearing and grading of land	(35,318)	-	-	(33,796)	-	-	229,580,713
34	366	Underground conduit	75,306	-	-	1,333	-	-	35,677,224
35	367	Underground conductors and devices	994,487	(440,994)	-	784,995	(33,621)	-	328,213,514
36	368	Line transformers	1,488,935	(416,498)	-	1,099,640	(109,479)	-	504,215,716
37	369	Services	526,025	(16,379)	-	337,093	(2,522)	-	204,534,213
38	370	Meters	563,533	(57,310)	-	415,852	(204,935)	-	145,346,115
39	371	Installations on customers' premises	1,584	(5,064)	-	4,760	-	-	4,894,621
40	372	Leased property on customers' premises	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	67,332	(55,429)	-	26,765	(10,531)	-	15,964,866
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	30,019	(16,417)	-	9,430	(1,292)	-	3,540,916
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	37,210
45		Subtotal - Distribution plant	\$ 9,146,087	\$ (1,857,997)	\$ -	\$ 12,490,793	\$ (739,993)	\$ -	\$ 3,076,422,515
GENERAL PLANT									
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,078
47	390.1	Structures and improvements	1,263,030	-	-	(8,156,142)	-	-	124,063,891
48	390.2	Clearing and grading of land	-	-	-	-	-	-	13,592,602
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	315,881
50	391.1	Office furniture and mechanical equipment	(173)	-	-	(196)	-	-	2,581,464
51	391.2	Data processing equipment	344,961	-	-	268,615	-	-	8,399,663
52	392	Transportation equipment	(3,681)	-	-	(3,522)	-	-	5,597,467
53	393	Stores equipment	-	-	-	-	-	-	265,252
54	394	Tools, shop and garage equipment	285,786	-	-	(265,650)	-	-	12,845,963
55	395	Laboratory equipment	-	-	-	-	-	-	85,698
56	396	Power operated equipment	(56)	-	-	(54)	-	-	1,382,036
57	397	Communication equipment	116,214	-	-	262,891	-	-	35,873,876
58	398	Miscellaneous equipment	-	-	-	-	-	-	66,807
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	105,951
60		Subtotal - General plant	\$ 2,006,081	\$ -	\$ -	\$ (7,894,058)	\$ -	\$ -	\$ 205,194,628
61		Total - Electric plant in service	\$ 10,848,134	\$ (1,857,997)	\$ -	\$ 4,802,236	\$ 15,388,801	\$ -	\$ 3,443,002,055

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	Balance 12/31/23	January			February		
				Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
NON-DEPRECIABLE PLANT									
1	301	Organization	\$ 34,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	306,717	-	-	-	-	-	-
3	350.11	Land - Transmission substations	2,281,026	-	-	-	-	-	-
4	350.21	Land - Transmission lines	628,116	-	-	-	-	-	-
5	360.11	Land - Distribution substations	1,514,626	-	-	-	-	-	-
6	360.21	Land - Distribution lines	166,224	-	-	-	-	-	-
7	389.1	Land - General plant	1,092,749	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 6,024,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTANGIBLE PLANT									
9	303	Miscellaneous intangible plant	\$ 102,769,375	\$ 3,261,186			\$ 84,515	\$ (2,269,200)	
10		Subtotal - Intangible plant	\$ 102,769,375	\$ 3,261,186	\$ -	\$ -	\$ 84,515	\$ (2,269,200)	\$ -
TRANSMISSION PLANT									
11	350.1	Easements - Transmission substations	\$ 143,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	12,574,951	340			(75)		
13	352.1	Structures and improvements	21,711				(185)		
14	352.2	Clearing and grading of land	319,451	-	-	-	-	-	-
15	353	Station equipment	11,560,396	(18,384)			208,202		
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	535,896	16,419			20,068		
18	356.1	Overhead conductors and devices	750,194	136,316			4,037	(2,934)	
19	356.2	Clearing and grading of land	37,157						
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	1,286,184	178	(43,184)		(2,525)		
22	359	Roads and trails	86,034	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 27,315,074	\$ 134,868	\$ (43,184)	\$ -	\$ 229,521	\$ (2,934)	\$ -
DISTRIBUTION PLANT									
25	360.1	Easements - Distribution substations	\$ 121,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	15,498,241	96			(21)		
27	361.1	Structures and improvements	18,035,307	21,986			197,002		
28	361.2	Clearing and grading of land	333,176	124			(27)		
29	362	Station equipment	365,312,724	1,562,909	(217,790)	(346,957)	2,799,483	(10,118)	(76,458)
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	685,497,021	1,893,908	(70,716)		2,418,534	(76,035)	
32	365	Overhead conductors and devices	904,045,475	3,653,270	(781,298)		3,693,647	(672,902)	
33	365.1	Clearing and grading of land	283,177,860	89,278			(19,677)		
34	366	Underground conduit	45,920,580	101,561	(8)		309,918	(1,051)	
35	367	Underground conductors and devices	229,294,534	493,234	(94,202)		732,604	(80,705)	
36	368	Line transformers	448,018,887	1,454,051	(242,673)		1,468,183	(290,877)	
37	369	Services	137,736,004	267,129	(49,628)		411,682	(52,290)	
38	370	Meters	140,631,458	576,985	(708,208)		434,393	(8,032)	
39	371	Installations on customers' premises	28,678,420	101,423	(18,045)		10,552	(10,212)	
40	372	Leased property on customers' premises	196,313	-	-		-	-	-
41	373.1	Street lighting - Oh, Ug lines	34,316,080	206,321	(164,349)		307,863	(182,843)	
42	373.2	Street lighting - ESIP	-	-	-		-	-	-
43	373.3	Street lighting - LED	8,566,867	95,342	(47,052)		187,151	(58,342)	
44	374	Asset retirement costs for distribution plant	80,653	-	-		-	-	-
45		Subtotal - Distribution plant	\$ 3,345,460,835	\$ 10,517,617	\$ (2,393,969)	\$ (346,957)	\$ 12,951,287	\$ (1,443,406)	\$ (76,458)
GENERAL PLANT									
46	389.2	Easements - General plant	\$ 20,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	78,981,497	(45,072)			5,416,902		
48	390.2	Clearing and grading of land	7,098,844						
49	390.3	Structures & improvements - leasehold imp.	560,865	-	-		-	-	
50	391.1	Office furniture and mechanical equipment	479,477	4			(1)		
51	391.2	Data processing equipment	11,567,364	135,588			10,858		
52	392	Transportation equipment	9,406,427	(266,627)			86,871		
53	393	Stores equipment	583,403						
54	394	Tools, shop and garage equipment	18,533,885	4,460			72,976		
55	395	Laboratory equipment	169,785						
56	396	Power operated equipment	5,158,780	108			570		
57	397	Communication equipment	44,631,038	197,371			261,744		
58	398	Miscellaneous equipment	72,841	2,450			4,087		
59	399.1	Asset retirement costs for general plant	321,852	-	-		-	-	-
60		Subtotal - General plant	\$ 177,587,017	\$ 28,281	\$ -	\$ -	\$ 5,854,007	\$ -	\$ -
61		Total - Electric plant in service	\$ 3,659,156,425	\$ 13,941,952	\$ (2,437,153)	\$ (346,957)	\$ 19,119,329	\$ (3,715,541)	\$ (76,458)

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 4,297,848	\$ (8,314,367)		\$ (27,112)		
10		Subtotal - Intangible plant	\$ 4,297,848	\$ (8,314,367)	\$ -	\$ (27,112)	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(466)			(365)		
13	352.1	Structures and improvements	1,925					
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	963,346			(318,138)		
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	(774)			3,671		
18	356.1	Overhead conductors and devices	125,708			(74,931)		
19	356.2	Clearing and grading of land	23					
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	(312)			(244)		
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 1,089,450	\$ -	\$ -	\$ (390,007)	\$ -	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	(132)			(103)		
27	361.1	Structures and improvements	93,348	(105)		22,255	(1,293)	
28	361.2	Clearing and grading of land	(170)			15,155		
29	362	Station equipment	1,356,656	(594,381)		985,795	(178,522)	
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	7,912,412	(64,143)		4,562,440	(73,484)	
32	365	Overhead conductors and devices	3,504,775	(716,958)		2,558,017	(628,201)	
33	365.1	Clearing and grading of land	(122,460)			(95,719)		
34	366	Underground conduit	842,927	(421)		126,076	(335)	
35	367	Underground conductors and devices	936,038	(43,237)		217,308	(38,063)	
36	368	Line transformers	1,512,242	(281,023)		1,259,525	(313,964)	
37	369	Services	372,435	(45,375)		191,286	(54,440)	
38	370	Meters	404,806	(403,557)		137,759	(84,681)	
39	371	Installations on customers' premises	10,298	(10,015)		24,259	(15,211)	
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	233,931	(229,558)		213,934	(166,513)	
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	106,765	(61,785)		53,657	(42,273)	
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 17,163,872	\$ (2,450,558)	\$ -	\$ 10,271,644	\$ (1,596,980)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	(2,250)			49,113		
48	390.2	Clearing and grading of land						
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	47			37		
51	391.2	Data processing equipment	156,855			36,284		
52	392	Transportation equipment	9,302			(3,070)		
53	393	Stores equipment						
54	394	Tools, shop and garage equipment	85,703			112,793		
55	395	Laboratory equipment						
56	396	Power operated equipment	(161)			(116)		
57	397	Communication equipment	241,742			544,607		
58	398	Miscellaneous equipment	(1,630)			828		
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 489,608	\$ -	\$ -	\$ 740,476	\$ -	\$ -
61		Total - Electric plant in service	\$ 23,040,777	\$ (10,764,925)	\$ -	\$ 10,595,001	\$ (1,596,980)	\$ -

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 771,717			\$ 244,971	\$ (4,833,353)	
10		Subtotal - Intangible plant	\$ 771,717	\$ -	\$ -	\$ 244,971	\$ (4,833,353)	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(191)			(192)		
13	352.1	Structures and improvements				1,779		
14	352.2	Clearing and grading of land						
15	353	Station equipment	20,272	(43)		47,039		
16	354	Towers and fixtures						
17	355	Poles and fixtures	12,883			(2,885)		
18	356.1	Overhead conductors and devices	(19,190)			14,761		
19	356.2	Clearing and grading of land						
20	357	Underground conduit						
21	358	Underground conductors and devices	(128)			(129)		
22	359	Roads and trails						
23	359.1	Asset retirement costs for transmission plant						
24		Subtotal - Transmission plant	\$ 13,646	\$ (43)	\$ -	\$ 60,373	\$ -	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	(54)			(54)		
27	361.1	Structures and improvements	(1,437)	(2,546)		20,758	(916)	
28	361.2	Clearing and grading of land	(154)			(70)		
29	362	Station equipment	1,393,297	(99,948)		3,934,444	(59,483)	(21,897)
30	363	Energy storage equipment						
31	364	Poles, towers and fixtures	3,208,520	(38,465)		3,927,326	(59,862)	
32	365	Overhead conductors and devices	2,301,855	(491,231)		1,486,833	(655,249)	
33	365.1	Clearing and grading of land	(50,115)			695,903		
34	366	Underground conduit	(339,773)	(266)		(187,621)	(281)	
35	367	Underground conductors and devices	556,696	(37,545)		394,579	(67,943)	
36	368	Line transformers	1,262,610	(279,607)		1,245,153	(368,110)	
37	369	Services	359,063	(89,915)		246,667	(60,704)	
38	370	Meters	491,073	(10,314)		405,668	(251)	
39	371	Installations on customers' premises	(13,119)	(13,715)		10,366	(5,939)	
40	372	Leased property on customers' premises						
41	373.1	Street lighting - Oh, Ug lines	322,464	(105,636)		141,217	(117,129)	
42	373.2	Street lighting - ESIP						
43	373.3	Street lighting - LED	79,096	(26,500)		27,163	(29,516)	
44	374	Asset retirement costs for distribution plant						
45		Subtotal - Distribution plant	\$ 9,570,020	\$ (1,195,689)	\$ -	\$ 12,348,334	\$ (1,425,382)	\$ (21,897)
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	246,633	(1,923)		198,342		
48	390.2	Clearing and grading of land						
49	390.3	Structures & improvements - leasehold imp.						
50	391.1	Office furniture and mechanical equipment	(11,498)			(1)		
51	391.2	Data processing equipment	(24,946)			2,471,036		
52	392	Transportation equipment	(1,297,949)			545		
53	393	Stores equipment						
54	394	Tools, shop and garage equipment	570,754			91,407		
55	395	Laboratory equipment						
56	396	Power operated equipment	1,354,777			(61)		
57	397	Communication equipment	241,052			324,002		
58	398	Miscellaneous equipment	(148)			1,340		
59	399.1	Asset retirement costs for general plant						
60		Subtotal - General plant	\$ 1,078,675	\$ (1,923)	\$ -	\$ 3,086,608	\$ -	\$ -
61		Total - Electric plant in service	\$ 11,434,058	\$ (1,197,654)	\$ -	\$ 15,740,286	\$ (6,258,735)	\$ (21,897)

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ (78,546)	\$ (915,151)		\$ 2,372		
10		Subtotal - Intangible plant	\$ (78,546)	\$ (915,151)	\$ -	\$ 2,372	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(213)			(195)		
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	65,082			(25,746)	(1,480)	
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	201,101	(5,856)		(25,653)		
18	356.1	Overhead conductors and devices	91,077	(5,054)		11,210		
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	(142)			(131)		
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 356,904	\$ (10,909)	\$ -	\$ (40,515)	\$ (1,480)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	(60)			(55)		
27	361.1	Structures and improvements	20,379			8,387		
28	361.2	Clearing and grading of land	(77)			(71)		
29	362	Station equipment	2,214,301	(100,271)	139,896	4,407,648	(92,043)	
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	(1,988,198)	(116,516)		3,646,623	(532,979)	
32	365	Overhead conductors and devices	4,361,454	(1,093,711)		3,245,602	(1,829,340)	
33	365.1	Clearing and grading of land	(161,250)			292,099		
34	366	Underground conduit	552,741	(633)		258,462	(1,064,513)	
35	367	Underground conductors and devices	970,906	(171,582)		1,206,852	(44,388)	
36	368	Line transformers	2,638,075	(512,137)		1,335,183	(462,995)	
37	369	Services	245,607	(149,726)		356,590	(172,339)	
38	370	Meters	459,090	(554,559)		768,153	(72,856)	
39	371	Installations on customers' premises	15,441	(36,920)		12,969	(15,207)	
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	210,434	(358,685)		218,244	(171,159)	
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	2,870	(23,098)		29,286	(11,375)	
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 9,541,713	\$ (3,117,837)	\$ 139,896	\$ 15,785,971	\$ (4,469,192)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	82,970	(167)		339,858		
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(89)			77		
51	391.2	Data processing equipment	55,529	(2,151,223)		49,877		
52	392	Transportation equipment	827,416			182,555		
53	393	Stores equipment	-	(62,773)		-		
54	394	Tools, shop and garage equipment	80,225	(1,088,650)		179,123		
55	395	Laboratory equipment	-	(57,970)		-		
56	396	Power operated equipment	(67)			(62)		
57	397	Communication equipment	233,927	(792,350)		431,064		
58	398	Miscellaneous equipment	(20,673)			5,328		
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 1,259,237	\$ (4,153,133)	\$ -	\$ 1,187,821	\$ -	\$ -
61		Total - Electric plant in service	\$ 11,079,309	\$ (8,197,030)	\$ 139,896	\$ 16,935,649	\$ (4,470,672)	\$ -

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
NON-DEPRECIABLE PLANT								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTANGIBLE PLANT								
9	303	Miscellaneous intangible plant	\$ 346,318			\$ 140,055		
10		Subtotal - Intangible plant	\$ 346,318	\$ -	\$ -	\$ 140,055	\$ -	\$ -
TRANSMISSION PLANT								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	(192)			(169)		
13	352.1	Structures and improvements	(9,450)	128				
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	37,682	(8,723)		(91,330)		(10,057)
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	(451)			1,496	(2,196)	
18	356.1	Overhead conductors and devices	244,860			322,806	(566)	
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	(129)			(113)		
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 272,320	\$ (8,595)	\$ -	\$ 232,691	\$ (2,761)	\$ (10,057)
DISTRIBUTION PLANT								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	(54)			(48)		
27	361.1	Structures and improvements	162,636	(312)		598	(450)	
28	361.2	Clearing and grading of land	(70)			(61)		
29	362	Station equipment	2,960,062	(178,782)	129,853	1,698,476	(160,884)	
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	6,979,388	(22,675)		4,532,018	(43,445)	
32	365	Overhead conductors and devices	3,206,210	(370,945)		6,691,281	(471,097)	
33	365.1	Clearing and grading of land	(50,054)			(44,293)		
34	366	Underground conduit	6,493			139,649	(11)	
35	367	Underground conductors and devices	651,211			1,223,794	(43,931)	
36	368	Line transformers	1,200,728			2,393,615	(129,350)	
37	369	Services	284,895			294,832	(136,948)	
38	370	Meters	515,455	(275,154)		696,277	(204,640)	
39	371	Installations on customers' premises	19,775			16,000	(3,679)	
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	224,806	(664)		256,192	(43,745)	
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	31,731			48,081	(7,411)	
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 16,193,210	\$ (848,531)	\$ 129,853	\$ 17,946,412	\$ (1,245,590)	\$ -
GENERAL PLANT								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	58,421	(4,521)		108,842		
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(81)			(2)		
51	391.2	Data processing equipment	121,006			124,216		
52	392	Transportation equipment	101,105			172,917		
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	230,646			74,843		
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(61)			(53)		
57	397	Communication equipment	272,888			202,401		
58	398	Miscellaneous equipment	-	-	-	(5,264)		
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 783,924	\$ (4,521)	\$ -	\$ 677,900	\$ -	\$ -
61		Total - Electric plant in service	\$ 17,595,772	\$ (861,648)	\$ 129,853	\$ 18,997,057	\$ (1,248,351)	\$ (10,057)

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	November			December			Balance 12/31/24
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
<u>NON-DEPRECIABLE PLANT</u>									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,666
2	302	Franchises and consents	-	-	-	-	-	-	306,717
3	350.11	Land - Transmission substations	-	-	-	-	-	-	2,281,026
4	350.21	Land - Transmission lines	-	-	-	-	-	-	628,116
5	360.11	Land - Distribution substations	-	-	-	-	-	-	1,514,626
6	360.21	Land - Distribution lines	-	-	-	-	-	-	166,224
7	389.1	Land - General plant	-	-	-	-	-	-	1,092,749
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,024,124
<u>INTANGIBLE PLANT</u>									
9	303	Miscellaneous intangible plant	\$ (316,541)			\$ (627,936)	\$ 14,734,588		\$ 109,270,738
10		Subtotal - Intangible plant	\$ (316,541)	\$ -	\$ -	\$ (627,936)	\$ 14,734,588	\$ -	\$ 109,270,738
<u>TRANSMISSION PLANT</u>									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,100
12	350.2	Easements - Transmission lines	(189)			(178)			12,572,866
13	352.1	Structures and improvements							15,908
14	352.2	Clearing and grading of land							319,451
15	353	Station equipment	(1,302)			(2,997)			12,423,818
16	354	Towers and fixtures							-
17	355	Poles and fixtures	(44,372)			(9)			709,338
18	356.1	Overhead conductors and devices	29,983	(1,479)		443,144	(67,494)		2,002,447
19	356.2	Clearing and grading of land							37,180
20	357	Underground conduit							-
21	358	Underground conductors and devices	(126)			(119)			1,239,081
22	359	Roads and trails							86,034
23	359.1	Asset retirement costs for transmission plant							-
24		Subtotal - Transmission plant	\$ (16,007)	\$ (1,479)	\$ -	\$ 439,840	\$ (67,494)	\$ -	\$ 29,549,223
<u>DISTRIBUTION PLANT</u>									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,237
26	360.2	Easements - Distribution lines	(53)			(50)			15,497,653
27	361.1	Structures and improvements	(880)			1,100	(207)		18,575,609
28	361.2	Clearing and grading of land	(69)			(65)			347,622
29	362	Station equipment	7,540,778	(158,470)		5,608,499	(187,653)		399,561,164
30	363	Energy storage equipment							-
31	364	Poles, towers and fixtures	3,360,895	(281,604)		5,951,962	(74,985)		730,447,938
32	365	Overhead conductors and devices	2,874,471	(2,553,269)		3,382,688	(634,227)		934,107,151
33	365.1	Clearing and grading of land	(49,588)			(46,777)			283,615,208
34	366	Underground conduit	441,783	(133)		711,014	(2,869)		47,813,289
35	367	Underground conductors and devices	850,697	(192,090)		870,956	(53,053)		237,532,671
36	368	Line transformers	1,100,360	(874,973)		2,112,279	(230,980)		463,014,200
37	369	Services	290,189	(384,104)		243,626	(126,596)		139,977,942
38	370	Meters	617,019	(302,726)		406,114	(355,479)		143,563,796
39	371	Installations on customers' premises	11,335	(47,262)		9,886	(16,687)		28,714,714
40	372	Leased property on customers' premises							196,313
41	373.1	Street lighting - Oh, Ug lines	267,080	(432,929)		207,612	(166,106)		34,986,862
42	373.2	Street lighting - ESIP							-
43	373.3	Street lighting - LED	40,262	(53,744)		76,379	(33,723)		8,949,832
44	374	Asset retirement costs for distribution plant							80,653
45		Subtotal - Distribution plant	\$ 17,344,279	\$ (5,281,306)	\$ -	\$ 19,535,224	\$ (1,882,563)	\$ -	\$ 3,487,103,851
<u>GENERAL PLANT</u>									
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,957
47	390.1	Structures and improvements	60,786			(3,618,244)	(3,536)		81,867,652
48	390.2	Clearing and grading of land					(5,339)		7,093,505
49	390.3	Structures & improvements - leasehold imp.							560,865
50	391.1	Office furniture and mechanical equipment	(2)			(2)			467,967
51	391.2	Data processing equipment	392,768			377,578			13,322,788
52	392	Transportation equipment	(7,723)			357,875			9,569,643
53	393	Stores equipment							520,630
54	394	Tools, shop and garage equipment	430,395			262,110			19,640,671
55	395	Laboratory equipment							111,815
56	396	Power operated equipment	(60)			(56)			6,513,537
57	397	Communication equipment	163,475			632,092			47,585,052
58	398	Miscellaneous equipment				9,300			68,459
59	399.1	Asset retirement costs for general plant							321,852
60		Subtotal - General plant	\$ 1,039,641	\$ -	\$ -	\$ (1,979,348)	\$ (8,875)	\$ -	\$ 187,665,393
61		Total - Electric plant in service	\$ 18,051,372	\$ (5,282,785)	\$ -	\$ 17,367,780	\$ 12,775,656	\$ -	\$ 3,819,613,329

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	Balance 12/31/23 (1)	January			February		
				Additions (2)	Retirements (3)	Transfers (4)	Additions (5)	Retirements (6)	Transfers (7)
<u>NON-DEPRECIABLE PLANT</u>									
1	301	Organization	\$ 22,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	68,666	-	-	-	-	-	-
3	350.11	Land - Transmission substations	944,694	-	-	-	-	-	-
4	350.21	Land - Transmission lines	1,167,029	-	-	-	-	-	-
5	360.11	Land - Distribution substations	1,240,903	731	-	-	(131)	-	-
6	360.21	Land - Distribution lines	5,371	-	-	-	-	-	-
7	389.1	Land - General plant	226,639	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 3,676,135	\$ 731	\$ -	\$ -	\$ (131)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>									
9	303	Miscellaneous intangible plant	\$ 23,780,127	\$ 664,481	-	-	\$ 19,361	\$ (147,682)	\$ -
10		Subtotal - Intangible plant	\$ 23,780,127	\$ 664,481	\$ -	\$ -	\$ 19,361	\$ (147,682)	\$ -
<u>TRANSMISSION PLANT</u>									
11	350.1	Easements - Transmission substations	\$ 931,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	7,501,997	-	-	-	-	-	-
13	352.1	Structures and improvements	783,863	-	-	-	90,496	-	-
14	352.2	Clearing and grading of land	195,216	-	-	-	-	-	-
15	353	Station equipment	8,536,992	-	-	-	12,010	-	-
16	354	Towers and fixtures	7,576	-	-	-	-	-	-
17	355	Poles and fixtures	3,142,285	284	-	-	(484)	-	-
18	356.1	Overhead conductors and devices	3,151,238	117,570	-	-	52,056	(136)	-
19	356.2	Clearing and grading of land	181,392	13	-	-	(2)	-	-
20	357	Underground conduit	64,654	-	-	-	-	-	-
21	358	Underground conductors and devices	108,081	-	-	-	-	-	-
22	359	Roads and trails	6,324	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 24,611,028	\$ 117,867	\$ -	\$ -	\$ 154,077	\$ (136)	\$ -
<u>DISTRIBUTION PLANT</u>									
25	360.1	Easements - Distribution substations	\$ 10,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	5,791,894	-	-	-	-	-	-
27	361.1	Structures and improvements	3,462,547	1,053	-	-	(193)	-	-
28	361.2	Clearing and grading of land	454,298	2	-	-	0	-	-
29	362	Station equipment	105,561,344	613,340	-	-	145,053	-	-
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	147,023,829	586,098	(23,139)	-	(130,074)	(32,340)	-
32	365	Overhead conductors and devices	174,773,789	355,747	(95,834)	-	258,716	(91,378)	-
33	365.1	Clearing and grading of land	78,494,769	7,108	-	-	(1,603)	-	-
34	366	Underground conduit	8,083,551	5,335	-	-	3,955	-	-
35	367	Underground conductors and devices	91,532,113	317,813	(13,507)	-	413,039	(1,338)	-
36	368	Line transformers	129,414,332	762,453	(54,816)	-	442,745	(161,329)	-
37	369	Services	46,965,790	124,490	(2,416)	-	107,106	(1,711)	-
38	370	Meters	49,038,184	150,546	(106,853)	-	141,529	(1,604)	-
39	371	Installations on customers' premises	4,092,193	8,137	(2,401)	-	6,805	(5,643)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	3,725,718	10,111	(6,580)	-	12,624	(6,101)	-
42	373.2	Street lighting - ESIP	24,978	-	-	-	-	-	-
43	373.3	Street lighting - LED	4,515,162	72,830	(26,827)	-	56,155	(31,067)	-
44	374	Asset retirement costs for distribution plant	4,408	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 852,969,863	\$ 3,015,063	\$ (332,373)	\$ -	\$ 1,455,859	\$ (332,512)	\$ -
<u>GENERAL PLANT</u>									
46	389.2	Easements - General plant	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	7,752,783	1,242	-	-	1,143,025	-	-
48	390.2	Clearing and grading of land	41,241	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	525,472	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	49,259	25	-	-	1	-	-
51	391.2	Data processing equipment	2,792,535	289,819	-	-	3,558	-	-
52	392	Transportation equipment	1,434,453	6,935	-	-	(121)	-	-
53	393	Stores equipment	26,718	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	3,127,468	47,596	-	-	30,806	-	-
55	395	Laboratory equipment	21,540	-	-	-	-	-	-
56	396	Power operated equipment	1,391,715	1,228	-	-	(219)	-	-
57	397	Communication equipment	9,470,211	35,486	-	-	28,943	-	-
58	398	Miscellaneous equipment	7,595	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	32,875	-	-	-	-	-	-
60		Subtotal - General plant	\$ 26,674,175	\$ 382,332	\$ -	\$ -	\$ 1,205,992	\$ -	\$ -
61		Total - Electric plant in service	\$ 931,711,329	\$ 4,180,474	\$ (332,373)	\$ -	\$ 2,835,158	\$ (480,329)	\$ -

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(955)	-	-	(755)	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (955)	\$ -	\$ -	\$ (755)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 1,141,521	\$ (4,178,295)	-	\$ (962)	-	\$ -
10		Subtotal - Intangible plant	\$ 1,141,521	\$ (4,178,295)	\$ -	\$ (962)	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	3,438	(4,904)	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	1,256	(694)	-	81	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	275	-	-	(417)	(3,366)	-
18	356.1	Overhead conductors and devices	42,149	-	-	9,473	(136)	-
19	356.2	Clearing and grading of land	(17)	-	-	(14)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 43,662	\$ (694)	\$ -	\$ 12,561	\$ (8,406)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(1,383)	-	-	(4,532)	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	126,032	(13,344)	-	(442,750)	-	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,736,024	(26,472)	-	678,853	(28,872)	-
32	365	Overhead conductors and devices	388,038	(118,948)	-	411,678	(102,817)	-
33	365.1	Clearing and grading of land	(11,714)	-	-	(9,267)	-	-
34	366	Underground conduit	1,491	(884)	-	14,895	-	-
35	367	Underground conductors and devices	305,323	(94,613)	-	238,391	(5,021)	-
36	368	Line transformers	501,742	(252,602)	-	402,567	(183,159)	-
37	369	Services	105,530	(1,253)	-	82,689	(2,468)	-
38	370	Meters	114,562	(84,311)	-	156,602	(25,085)	-
39	371	Installations on customers' premises	1,288	(520)	-	3,002	-	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	3,112	(1,423)	-	10,624	(1,703)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	89,761	(39,330)	-	31,760	(22,763)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 3,359,807	\$ (633,700)	\$ -	\$ 1,574,512	\$ (371,888)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	(1,347)	-	-	(1,122)	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	1,533	-	-	1,203	-	-
51	391.2	Data processing equipment	53,720	-	-	13,977	-	-
52	392	Transportation equipment	(672)	-	-	(532)	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	12,089	-	-	13,754	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(1,604)	-	-	(1,269)	-	-
57	397	Communication equipment	17,106	-	-	13,512	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 80,824	\$ -	\$ -	\$ 39,524	\$ -	\$ -
61		Total - Electric plant in service	\$ 4,624,859	\$ (4,812,689)	\$ -	\$ 1,624,880	\$ (380,294)	\$ -

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
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Monthly Activity

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(404)	-	-	(405)	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (404)	\$ -	\$ -	\$ (405)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 39,373	-	-	\$ 70,688	\$ (991,547)	\$ -
10		Subtotal - Intangible plant	\$ 39,373	\$ -	\$ -	\$ 70,688	\$ (991,547)	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	(1,859)	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	26	-	-	193	-	-
18	356.1	Overhead conductors and devices	230,572	-	-	63,001	-	-
19	356.2	Clearing and grading of land	(7)	-	-	(7)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 230,591	\$ -	\$ -	\$ 63,187	\$ (1,859)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(586)	-	-	920	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	(12,183)	(3,763)	-	352,549	(150,889)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	916,593	(25,251)	-	605,148	(17,286)	-
32	365	Overhead conductors and devices	885,804	(71,944)	-	460,837	(98,777)	-
33	365.1	Clearing and grading of land	417,599	-	-	(20,335)	-	-
34	366	Underground conduit	658	-	-	(121)	-	-
35	367	Underground conductors and devices	215,760	(2,721)	-	270,668	(27,138)	-
36	368	Line transformers	531,748	(152,134)	-	330,164	(150,571)	-
37	369	Services	126,109	(2,576)	-	100,422	(1,254)	-
38	370	Meters	105,251	(1,280)	-	(133,217)	-	-
39	371	Installations on customers' premises	4,064	(2,166)	-	4,658	(3,048)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	10,302	(1,905)	-	20,999	(4,885)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	23,320	(13,526)	-	17,646	(5,432)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 3,224,438	\$ (277,266)	\$ -	\$ 2,010,337	\$ (459,279)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	3,248,917	-	-	699	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	9	-	-	27	-	-
51	391.2	Data processing equipment	(610)	-	-	2,278	-	-
52	392	Transportation equipment	(285)	-	-	28	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	37,457	-	-	28,855	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(680)	-	-	(680)	-	-
57	397	Communication equipment	17,876	-	-	32,782	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 3,302,685	\$ -	\$ -	\$ 63,987	\$ -	\$ -
61		Total - Electric plant in service	\$ 6,796,682	\$ (277,266)	\$ -	\$ 2,207,795	\$ (1,452,686)	\$ -

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
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Monthly Activity

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(448)	-	-	(413)	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (448)	\$ -	\$ -	\$ (413)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ (9,142)	\$ (859,509)	-	\$ 999	\$ -	\$ -
10		Subtotal - Intangible plant	\$ (9,142)	\$ (859,509)	\$ -	\$ 999	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	3,382	-	-	52,026	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	(241)	-	-	(598)	-	-
18	356.1	Overhead conductors and devices	658,242	-	-	297,085	-	-
19	356.2	Clearing and grading of land	(8)	-	-	(7)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 661,375	\$ -	\$ -	\$ 348,505	\$ -	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	1,746	-	-	(598)	-	-
28	361.2	Clearing and grading of land	0	-	-	0	-	-
29	362	Station equipment	47,360	(205,947)	-	112,719	(6,266)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,011,453	(22,543)	-	758,585	(19,274)	-
32	365	Overhead conductors and devices	516,001	(96,696)	-	791,445	(105,418)	-
33	365.1	Clearing and grading of land	(5,497)	-	-	(5,062)	-	-
34	366	Underground conduit	(167)	-	-	888	-	-
35	367	Underground conductors and devices	329,853	(6,578)	-	176,867	(16,328)	-
36	368	Line transformers	448,982	(146,551)	-	776,450	(106,242)	-
37	369	Services	133,654	(3,217)	-	203,461	(3,032)	-
38	370	Meters	224,711	(455,939)	-	230,414	(43,898)	-
39	371	Installations on customers' premises	1,419	(3,593)	-	1,569	(95)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	(1,824)	(4,843)	-	2,931	(3,143)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	4,550	(12,063)	-	14,385	(5,532)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 2,712,242	\$ (957,967)	\$ -	\$ 3,064,054	\$ (309,227)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	30,416	-	-	(149)	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	378	-	-	2,357	-	-
51	391.2	Data processing equipment	6,017	(606,282)	-	13,053	-	-
52	392	Transportation equipment	25,303	-	-	(290)	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	9,722	(58,851)	-	14,717	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(753)	-	-	(693)	-	-
57	397	Communication equipment	52,067	(109,658)	-	44,839	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 123,149	\$ (774,791)	\$ -	\$ 73,832	\$ -	\$ -
61		Total - Electric plant in service	\$ 3,487,176	\$ (2,592,267)	\$ -	\$ 3,486,978	\$ (309,227)	\$ -

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
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Monthly Activity

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
NON-DEPRECIABLE PLANT								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(409)	-	-	(360)	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (409)	\$ -	\$ -	\$ (360)	\$ -	\$ -
INTANGIBLE PLANT								
9	303	Miscellaneous intangible plant	\$ 97,311	-	-	\$ 35,942	\$ -	\$ -
10		Subtotal - Intangible plant	\$ 97,311	\$ -	\$ -	\$ 35,942	\$ -	\$ -
TRANSMISSION PLANT								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	(34)	(15,404)	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	322	-	-	(292)	-	-
18	356.1	Overhead conductors and devices	191,263	-	-	60,734	-	-
19	356.2	Clearing and grading of land	(7)	-	-	(6)	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 191,544	\$ (15,404)	\$ -	\$ 60,435	\$ -	\$ -
DISTRIBUTION PLANT								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	12,344	(916)	-	(518)	-	-
28	361.2	Clearing and grading of land	-	-	-	5	-	-
29	362	Station equipment	69,996	(138,759)	-	18,844	-	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	2,057,569	-	-	1,134,085	(4,974)	-
32	365	Overhead conductors and devices	549,069	-	-	2,312,487	(15,079)	-
33	365.1	Clearing and grading of land	6,729	-	-	(4,314)	-	-
34	366	Underground conduit	(121)	-	-	176	-	-
35	367	Underground conductors and devices	403,095	-	-	595,032	(9,671)	-
36	368	Line transformers	616,607	-	-	649,858	(52,458)	-
37	369	Services	200,669	-	-	131,161	(1,047)	-
38	370	Meters	164,518	(54,714)	-	185,738	(27,839)	-
39	371	Installations on customers' premises	2,613	-	-	8,357	(1,609)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	2,330	-	-	4,626	(683)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	9,584	-	-	18,691	(7,563)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 4,095,001	\$ (194,389)	\$ -	\$ 5,054,225	\$ (120,924)	\$ -
GENERAL PLANT								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	(517)	-	-	505	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(2,358)	-	-	(0)	-	-
51	391.2	Data processing equipment	40,614	-	-	30,380	-	-
52	392	Transportation equipment	(25,911)	-	-	(253)	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	13,732	-	-	32,406	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	(687)	-	-	(605)	-	-
57	397	Communication equipment	299,516	-	-	1,120,671	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 324,389	\$ -	\$ -	\$ 1,183,103	\$ -	\$ -
61		Total - Electric plant in service	\$ 4,707,837	\$ (209,792)	\$ -	\$ 6,333,346	\$ (120,924)	\$ -

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	November			December			Balance 12/31/24
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
NON-DEPRECIABLE PLANT									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,834
2	302	Franchises and consents	-	-	-	-	-	-	68,666
3	350.11	Land - Transmission substations	-	-	-	-	-	-	944,694
4	350.21	Land - Transmission lines	-	-	-	-	-	-	1,167,029
5	360.11	Land - Distribution substations	(402)	-	-	(376)	-	-	1,236,578
6	360.21	Land - Distribution lines	-	-	-	-	-	-	5,371
7	389.1	Land - General plant	-	-	-	-	-	-	226,639
8		Subtotal - Non-depreciable plant	\$ (402)	\$ -	\$ -	\$ (376)	\$ -	\$ -	\$ 3,671,810
INTANGIBLE PLANT									
9	303	Miscellaneous intangible plant	\$ 46,802	-	-	\$ (74,092)	5,145,153	-	\$ 24,780,531
10		Subtotal - Intangible plant	\$ 46,802	\$ -	\$ -	\$ (74,092)	\$ 5,145,153	\$ -	\$ 24,780,531
TRANSMISSION PLANT									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 931,409
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	7,501,997
13	352.1	Structures and improvements	-	-	-	-	-	-	872,892
14	352.2	Clearing and grading of land	-	-	-	-	-	-	195,216
15	353	Station equipment	(12,925)	-	-	(7,286)	(609)	-	8,566,936
16	354	Towers and fixtures	-	-	-	-	-	-	7,576
17	355	Poles and fixtures	74	-	-	6,408	-	-	3,144,467
18	356.1	Overhead conductors and devices	36,339	-	-	54,554	-	-	4,964,003
19	356.2	Clearing and grading of land	(7)	-	-	(7)	-	-	181,314
20	357	Underground conduit	-	-	-	-	-	-	64,654
21	358	Underground conductors and devices	-	-	-	-	-	-	108,081
22	359	Roads and trails	-	-	-	-	-	-	6,324
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 23,480	\$ -	\$ -	\$ 53,669	\$ (609)	\$ -	\$ 26,544,870
DISTRIBUTION PLANT									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,964
26	360.2	Easements - Distribution lines	-	-	-	-	-	-	5,791,894
27	361.1	Structures and improvements	(584)	-	-	(544)	-	-	3,468,757
28	361.2	Clearing and grading of land	0	-	-	-	-	-	454,305
29	362	Station equipment	32,562	-	-	1,238,133	(12,274)	-	107,331,760
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	496,122	(31,229)	-	1,105,633	(26,344)	112,559	157,834,753
32	365	Overhead conductors and devices	616,173	(196,395)	-	551,438	(89,906)	417,956	182,205,986
33	365.1	Clearing and grading of land	(4,905)	-	-	(4,610)	-	-	78,858,896
34	366	Underground conduit	29	-	-	(112)	-	-	8,109,573
35	367	Underground conductors and devices	180,385	(33,719)	-	359,147	(6,137)	-	95,120,714
36	368	Line transformers	338,550	(202,115)	-	710,940	(94,798)	-	134,370,364
37	369	Services	134,556	(7,801)	-	104,596	(1,079)	-	48,492,380
38	370	Meters	147,067	(38,311)	-	(52,302)	(419,031)	-	49,214,737
39	371	Installations on customers' premises	3,396	(3,325)	-	9,820	(592)	-	4,124,329
40	372	Leased property on customers' premises	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	6,975	(2,594)	-	5,733	(2,761)	-	3,777,640
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	24,978
43	373.3	Street lighting - LED	46,123	(28,904)	-	63,567	(21,380)	-	4,749,147
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	4,408
45		Subtotal - Distribution plant	\$ 1,996,448	\$ (544,392)	\$ -	\$ 4,091,438	\$ (674,302)	\$ 530,515	\$ 883,945,584
GENERAL PLANT									
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311
47	390.1	Structures and improvements	(273)	-	-	(602,067)	-	-	11,572,111
48	390.2	Clearing and grading of land	-	-	-	-	-	-	41,241
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	525,472
50	391.1	Office furniture and mechanical equipment	9	-	-	(0)	-	-	52,441
51	391.2	Data processing equipment	(21,961)	-	-	128,381	-	-	2,745,477
52	392	Transportation equipment	(283)	-	-	147,722	-	-	1,586,095
53	393	Stores equipment	-	-	-	-	-	-	26,718
54	394	Tools, shop and garage equipment	(675)	-	-	(626)	-	-	3,308,451
55	395	Laboratory equipment	-	-	-	-	-	-	21,540
56	396	Power operated equipment	(675)	-	-	(631)	-	-	1,384,447
57	397	Communication equipment	30,164	-	-	11,785	-	-	11,065,299
58	398	Miscellaneous equipment	-	-	-	-	-	-	7,595
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	32,875
60		Subtotal - General plant	\$ 6,306	\$ -	\$ -	\$ (315,437)	\$ -	\$ -	\$ 32,370,073
61		Total - Electric plant in service	\$ 2,072,634	\$ (544,392)	\$ -	\$ 3,755,204	\$ 4,470,242	\$ 530,515	\$ 971,312,868

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	Balance 12/31/23 (1)	January			February		
				Additions (2)	Retirements (3)	Transfers (4)	Additions (5)	Retirements (6)	Transfers (7)
<u>NON-DEPRECIABLE PLANT</u>									
1	301	Organization	\$ 156,797	\$ (15,559)	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.11	Land - Transmission substations	2,278,951	-	-	-	-	-	-
4	350.21	Land - Transmission lines	220,744	-	-	-	-	-	-
5	360.11	Land - Distribution substations	6,700,378	374	-	-	(209)	-	-
6	360.21	Land - Distribution lines	37,248	-	-	-	-	-	-
7	389.1	Land - General plant	2,062,854	235	-	-	(131)	-	-
8		Subtotal - Non-depreciable plant	\$ 11,456,972	\$ (14,950)	\$ -	\$ -	\$ (340)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>									
9	303	Miscellaneous intangible plant	\$ 134,561,245	\$ 1,253,951	-	\$ (10,958,712)	\$ 48,296	\$ (5,408,676)	\$ -
10		Subtotal - Intangible plant	\$ 134,561,245	\$ 1,253,951	\$ -	\$ (10,958,712)	\$ 48,296	\$ (5,408,676)	\$ -
<u>TRANSMISSION PLANT</u>									
11	350.1	Easements - Transmission substations	\$ 30,954,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	502,533	-	-	-	-	-	-
13	352.1	Structures and improvements	19,988,302	(32,153)	-	(19,911,189)	(5,532)	-	-
14	352.2	Clearing and grading of land	666,915	652	-	(665,607)	(351)	-	-
15	353	Station equipment	327,624,113	(53,604,938)	(20,529)	(254,190,199)	1,888,636	-	-
16	354	Towers and fixtures	46,224,064	1,298	-	(46,172,216)	(724)	-	-
17	355	Poles and fixtures	203,162,034	(6,588,584)	(42,669)	(117,333,082)	236,574	(3,231)	-
18	356.1	Overhead conductors and devices	175,318,326	(23,040,839)	(43,098)	(87,820,849)	(186,992)	(2,436)	-
19	356.2	Clearing and grading of land	57,411,874	9,025	-	(32,434,445)	(4,434)	-	-
20	357	Underground conduit	11,039	2	-	-	(1)	-	-
21	358	Underground conductors and devices	13,919,805	10,050	-	(264,282)	14,237	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	1,721	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 875,785,542	\$ (83,245,488)	\$ (106,296)	\$ (558,791,870)	\$ 1,941,415	\$ (5,667)	\$ -
<u>DISTRIBUTION PLANT</u>									
25	360.1	Easements - Distribution substations	\$ 10,213,836	\$ (7,469)	-	-	-	-	-
26	360.2	Easements - Distribution lines	663,218	7,551	-	-	(46)	-	-
27	361.1	Structures and improvements	24,207,883	37,534	-	-	289,574	-	-
28	361.2	Clearing and grading of land	27,073	-	-	-	-	-	-
29	362	Station equipment	395,671,767	1,242,187	(97,088)	-	2,480,602	(24,549)	-
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	417,086,552	(2,044,317)	3,192	-	2,158,019	(56,930)	-
32	365	Overhead conductors and devices	515,295,123	4,589,426	(366,211)	-	774,206	(405,300)	-
33	365.1	Clearing and grading of land	316,219,698	(1,071,979)	-	-	(31,898)	-	-
34	366	Underground conduit	24,641,325	132,079	(544)	-	33,592	(151)	-
35	367	Underground conductors and devices	225,822,089	871,356	(105,708)	-	1,100,802	(70,505)	-
36	368	Line transformers	476,001,321	2,449,989	(228,184)	-	1,808,342	(311,141)	-
37	369	Services	138,445,714	286,782	(3,780)	-	381,295	(7,376)	-
38	370	Meters	195,829,928	484,791	(672,839)	-	449,198	(72,092)	-
39	371	Installations on customers' premises	9,987,325	17,034	(2,123)	-	9,099	(1,864)	-
40	372	Leased property on customers' premises	296,619	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	24,221,713	106,572	(52,350)	-	119,408	(91,485)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	21,415,837	280,283	(141,370)	-	255,172	(196,833)	-
44	374	Asset retirement costs for distribution plant	15,613	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 2,796,062,634	\$ 7,381,818	\$ (1,667,004)	\$ -	\$ 9,827,367	\$ (1,238,226)	\$ -
<u>GENERAL PLANT</u>									
46	389.2	Easements - General plant	\$ 293,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	155,814,656	926,871	-	-	16,413,358	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	1,685,110	-	-	-	105,072	-	-
50	391.1	Office furniture and mechanical equipment	3,678,418	122	-	(350,773)	15,253	-	-
51	391.2	Data processing equipment	13,204,385	349,393	-	(1,130,586)	12,877	-	-
52	392	Transportation equipment	10,889,896	1,785	-	-	4,164	-	-
53	393	Stores equipment	311,863	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	19,368,728	10,426	-	-	98,382	-	-
55	395	Laboratory equipment	451,987	-	-	-	-	-	-
56	396	Power operated equipment	265,470	-	-	-	-	-	-
57	397	Communication equipment	53,622,623	(1,612,417)	(18,311)	(8,955,019)	137,773	-	-
58	398	Miscellaneous equipment	275,542	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	732,514	-	-	-	-	-	-
60		Subtotal - General plant	\$ 260,594,345	\$ (323,820)	\$ (18,311)	\$ (10,436,378)	\$ 16,786,877	\$ -	\$ -
61		Total - Electric plant in service	\$ 4,078,460,737	\$ (74,948,489)	\$ (1,791,611)	\$ (580,186,960)	\$ 28,603,615	\$ (6,652,570)	\$ -

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(519)	-	-	(569)	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	(326)	-	-	(358)	-	-
8		Subtotal - Non-depreciable plant	\$ (845)	\$ -	\$ -	\$ (927)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 5,183,926	-	-	\$ 814,493	-	\$ (1,214,190)
10		Subtotal - Intangible plant	\$ 5,183,926	\$ -	\$ -	\$ 814,493	\$ -	\$ (1,214,190)
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(13,706)	-	2,788	(15,162)	-	(15,372)
14	352.2	Clearing and grading of land	(872)	-	-	(925)	-	-
15	353	Station equipment	(73,616)	-	(509,961)	2,382,906	-	(27,618)
16	354	Towers and fixtures	(1,800)	-	(72)	(40,101)	-	-
17	355	Poles and fixtures	146,269	(21,686)	(8,616)	(525,203)	(29,103)	-
18	356.1	Overhead conductors and devices	255,696	(12,923)	103,194	(3,646,017)	(23,309)	(9,605)
19	356.2	Clearing and grading of land	(12,512)	-	-	(13,733)	-	-
20	357	Underground conduit	(2)	-	-	(3)	-	-
21	358	Underground conductors and devices	(358)	-	-	(1,016)	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 299,098	\$ (34,608)	\$ (412,668)	\$ (1,859,253)	\$ (52,412)	\$ (52,594)
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	-	-	-	-	-	-
26	360.2	Easements - Distribution lines	(113)	-	-	(124)	-	-
27	361.1	Structures and improvements	11,239	-	-	(1,366)	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,183,666	(10,579)	-	2,344,014	(24,975)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	8,861,662	(1,403)	-	2,362,887	776	-
32	365	Overhead conductors and devices	1,491,651	(182,839)	-	1,034,749	(219,624)	-
33	365.1	Clearing and grading of land	(79,331)	-	-	(102,123)	-	-
34	366	Underground conduit	25,704	-	-	5,118	-	-
35	367	Underground conductors and devices	774,073	(35,438)	-	3,839,301	(88,370)	-
36	368	Line transformers	1,574,749	(145,424)	-	1,040,697	(273,946)	-
37	369	Services	400,701	(3,762)	-	295,363	(5,174)	-
38	370	Meters	478,972	(319,467)	-	299,947	(99,430)	-
39	371	Installations on customers' premises	15,395	(1,540)	-	9,622	(2,521)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	137,105	(52,004)	-	75,311	(61,926)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	271,742	(100,011)	-	180,964	(70,571)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 15,147,216	\$ (852,469)	\$ -	\$ 11,384,359	\$ (845,761)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	248,504	-	-	49,070	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(119)	-	-	(186)	-	-
51	391.2	Data processing equipment	183,395	-	-	(19,522)	-	(389,643)
52	392	Transportation equipment	98,572	-	-	16,236	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	54,929	-	-	32,102	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	-	-	-	-	-	-
57	397	Communication equipment	659,934	-	(7,403)	(24,472)	-	(1,144)
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 1,245,216	\$ -	\$ (7,403)	\$ 53,227	\$ -	\$ (390,788)
61		Total - Electric plant in service	\$ 21,874,612	\$ (887,077)	\$ (420,071)	\$ 10,391,899	\$ (898,172)	\$ (1,657,572)

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(222)	-	-	(223)	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	(139)	-	-	(140)	-	-
8		Subtotal - Non-depreciable plant	\$ (361)	\$ -	\$ -	\$ (363)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 946,100	-	-	\$ 184,478	\$ (5,058,184)	-
10		Subtotal - Intangible plant	\$ 946,100	\$ -	\$ -	\$ 184,478	\$ (5,058,184)	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(5,812)	-	-	(6,071)	-	-
14	352.2	Clearing and grading of land	(350)	-	-	(386)	-	-
15	353	Station equipment	140,973	-	-	(1,547,028)	-	-
16	354	Towers and fixtures	(769)	-	-	(773)	-	-
17	355	Poles and fixtures	105,151	(10,416)	-	186,916	(33,240)	-
18	356.1	Overhead conductors and devices	132,775	(6,239)	-	539,385	(88,611)	-
19	356.2	Clearing and grading of land	(5,345)	-	-	(5,371)	-	-
20	357	Underground conduit	(1)	-	-	(1)	-	-
21	358	Underground conductors and devices	(18,842)	-	-	(163)	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 347,781	\$ (16,656)	\$ -	\$ (833,490)	\$ (121,851)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	\$ (2,852)	-	-	\$ 0	\$ -	-
26	360.2	Easements - Distribution lines	(48)	-	-	(49)	-	-
27	361.1	Structures and improvements	(99)	-	-	(557)	(2,508)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,087,762	(254,813)	-	3,315,137	(395,327)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	2,035,367	(9,652)	-	872,024	(21,669)	-
32	365	Overhead conductors and devices	2,168,870	(132,114)	-	4,514,621	(375,864)	-
33	365.1	Clearing and grading of land	(24,939)	-	-	377,407	-	-
34	366	Underground conduit	1,483	-	-	4,107	-	-
35	367	Underground conductors and devices	5,225,056	(63,016)	-	2,906,282	(41,873)	-
36	368	Line transformers	1,704,335	(214,862)	-	3,264,570	(318,951)	-
37	369	Services	378,280	(20,160)	-	389,713	(4,762)	-
38	370	Meters	498,626	(59,004)	-	859,623	(326,099)	-
39	371	Installations on customers' premises	2,934	(468)	-	12,926	(181)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	61,831	(102,048)	-	173,610	(46,189)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	152,490	(91,833)	-	195,139	(49,123)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 13,289,093	\$ (947,970)	\$ -	\$ 16,884,554	\$ (1,582,545)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	5,857,018	-	-	(6,032)	(20,020)	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(72)	-	-	(73)	-	-
51	391.2	Data processing equipment	(21,389)	-	-	128,563	-	-
52	392	Transportation equipment	(1,045,246)	(359,487)	-	(2,099)	(85,178)	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	429,184	-	-	41,496	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	1,042,952	-	-	-	-	-
57	397	Communication equipment	47,665	-	-	671,637	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 6,310,111	\$ (359,487)	\$ -	\$ 833,492	\$ (105,198)	\$ -
61		Total - Electric plant in service	\$ 20,892,725	\$ (1,324,113)	\$ -	\$ 17,068,671	\$ (6,867,779)	\$ -

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(246)	-	-	(226)	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	(155)	-	-	(142)	-	-
8		Subtotal - Non-depreciable plant	\$ (401)	\$ -	\$ -	\$ (368)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ (195,367)	\$ (106,911)	-	\$ (15,606)	-	-
10		Subtotal - Intangible plant	\$ (195,367)	\$ (106,911)	\$ -	\$ (15,606)	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(6,440)	-	-	(6,085)	-	-
14	352.2	Clearing and grading of land	(404)	-	-	(380)	-	-
15	353	Station equipment	190,383	-	-	74,027	-	-
16	354	Towers and fixtures	(854)	-	-	(785)	-	-
17	355	Poles and fixtures	78,080	(11,606)	-	132,861	(44,101)	-
18	356.1	Overhead conductors and devices	212,196	(4,003)	-	501,275	(15,180)	-
19	356.2	Clearing and grading of land	(5,936)	-	-	(5,457)	-	-
20	357	Underground conduit	(1)	-	-	(1)	-	-
21	358	Underground conductors and devices	(147,594)	-	-	151,873	(2,261)	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 319,428	\$ (15,609)	\$ -	\$ 847,327	\$ (61,543)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	-	-	-	-	-	-
26	360.2	Easements - Distribution lines	(54)	-	-	(49)	-	-
27	361.1	Structures and improvements	81,165	-	-	43,379	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	3,951,717	(27,152)	-	1,493,958	(158,819)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,907,825	5,673	-	3,825,088	2,618	-
32	365	Overhead conductors and devices	532,128	(333,401)	-	1,463,189	(278,046)	-
33	365.1	Clearing and grading of land	(405,224)	-	-	517,590	-	-
34	366	Underground conduit	37,021	-	-	(15,643)	-	-
35	367	Underground conductors and devices	2,138,151	(58,549)	-	1,127,575	(58,903)	-
36	368	Line transformers	1,821,374	(392,200)	-	1,342,829	(350,876)	-
37	369	Services	309,631	(8,159)	-	450,497	(8,414)	-
38	370	Meters	448,209	(647,698)	-	655,881	(71,372)	-
39	371	Installations on customers' premises	(91)	(378)	-	8,115	-	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	42,876	(12,237)	-	86,032	(23,505)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	67,845	(17,321)	-	200,116	(25,823)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 10,932,575	\$ (1,491,423)	\$ -	\$ 11,198,558	\$ (973,139)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	3,101	-	-	3,214	-	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(80)	(17,883)	-	(74)	-	-
51	391.2	Data processing equipment	217,691	(2,621,575)	-	44,115	-	-
52	392	Transportation equipment	70,130	-	-	352,299	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	103,017	(1,550,531)	-	56,902	-	-
55	395	Laboratory equipment	-	(67,907)	-	-	-	-
56	396	Power operated equipment	-	-	-	56,831	-	-
57	397	Communication equipment	176,905	(4,552,533)	-	(66,321)	-	-
58	398	Miscellaneous equipment	-	(34,564)	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 570,764	\$ (8,844,992)	\$ -	\$ 446,965	\$ -	\$ -
61		Total - Electric plant in service	\$ 11,626,999	\$ (10,458,935)	\$ -	\$ 12,476,875	\$ (1,034,681)	\$ -

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
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Monthly Activity

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
<u>NON-DEPRECIABLE PLANT</u>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	(209)	-	-	(197)	-	-
6	360.21	Land - Distribution lines	92,870	-	-	(27)	-	-
7	389.1	Land - General plant	(131)	-	-	(124)	-	-
8		Subtotal - Non-depreciable plant	\$ 92,531	\$ -	\$ -	\$ (347)	\$ -	\$ -
<u>INTANGIBLE PLANT</u>								
9	303	Miscellaneous intangible plant	\$ 430,192	-	\$ 41,482	\$ 171,698	\$ -	\$ -
10		Subtotal - Intangible plant	\$ 430,192	\$ -	\$ 41,482	\$ 171,698	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	(5,343)	-	-	(5,319)	-	-
14	352.2	Clearing and grading of land	(351)	-	-	(330)	-	-
15	353	Station equipment	306,632	-	-	16,367	-	-
16	354	Towers and fixtures	(724)	-	-	(682)	-	-
17	355	Poles and fixtures	291,911	(7,724)	-	543,990	(12,603)	-
18	356.1	Overhead conductors and devices	832,900	(586)	-	372,589	(9,254)	-
19	356.2	Clearing and grading of land	(5,031)	-	-	(4,742)	-	-
20	357	Underground conduit	(1)	-	-	(1)	-	-
21	358	Underground conductors and devices	(191)	-	-	37,618	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 1,419,804	\$ (8,311)	\$ -	\$ 959,491	\$ (21,857)	\$ -
<u>DISTRIBUTION PLANT</u>								
25	360.1	Easements - Distribution substations	-	-	-	\$ (713)	\$ -	-
26	360.2	Easements - Distribution lines	(46)	-	-	(43)	-	-
27	361.1	Structures and improvements	452,060	-	-	(3,787)	-	-
28	361.2	Clearing and grading of land	-	-	-	505	-	-
29	362	Station equipment	5,040,317	(42,922)	-	1,816,584	(10,672)	-
30	363	Energy storage equipment	-	-	-	-	-	-
31	364	Poles, towers and fixtures	7,730,458	-	-	940,707	680	-
32	365	Overhead conductors and devices	3,110,179	-	-	6,194,994	(375,039)	-
33	365.1	Clearing and grading of land	(54,138)	-	-	(33,331)	-	-
34	366	Underground conduit	34,665	-	-	29,399	-	-
35	367	Underground conductors and devices	1,710,284	-	-	4,124,102	(148,058)	-
36	368	Line transformers	2,720,512	-	-	3,119,419	(239,734)	-
37	369	Services	352,796	-	-	371,548	(6,133)	-
38	370	Meters	507,617	(261,062)	-	617,668	(195,055)	-
39	371	Installations on customers' premises	20,988	-	-	31,444	(1,405)	-
40	372	Leased property on customers' premises	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	91,099	-	-	159,652	(35,505)	-
42	373.2	Street lighting - ESIP	-	-	-	-	-	-
43	373.3	Street lighting - LED	77,736	-	-	87,615	(32,208)	-
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
45		Subtotal - Distribution plant	\$ 21,794,526	\$ (303,983)	\$ -	\$ 17,455,763	\$ (1,043,128)	\$ -
<u>GENERAL PLANT</u>								
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	390.1	Structures and improvements	251,315	-	-	14,537	(40,663)	-
48	390.2	Clearing and grading of land	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
50	391.1	Office furniture and mechanical equipment	(68)	-	-	(64)	-	-
51	391.2	Data processing equipment	157,941	-	562	128,274	-	-
52	392	Transportation equipment	1,377	-	-	49,248	-	-
53	393	Stores equipment	-	-	-	-	-	-
54	394	Tools, shop and garage equipment	324,710	-	-	149,570	-	-
55	395	Laboratory equipment	-	-	-	-	-	-
56	396	Power operated equipment	536	-	-	8,194	-	-
57	397	Communication equipment	28,280	-	-	294,831	-	-
58	398	Miscellaneous equipment	-	-	-	-	-	-
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
60		Subtotal - General plant	\$ 764,091	\$ -	\$ 562	\$ 644,588	\$ (40,663)	\$ -
61		Total - Electric plant in service	\$ 24,501,144	\$ (312,294)	\$ 42,044	\$ 19,231,192	\$ (1,105,648)	\$ -

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Calculation of Original Cost of Plant at December 31, 2024
Monthly Activity

Line	Acct No.	Description	November			December			Balance 12/31/24
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
NON-DEPRECIABLE PLANT									
1	301	Organization	\$ -	\$ -	\$ -	\$ 15,559	\$ -	\$ -	\$ 156,797
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-	2,278,951
4	350.21	Land - Transmission lines	-	-	-	-	-	-	220,744
5	360.11	Land - Distribution substations	(218)	-	-	(207)	-	-	6,697,708
6	360.21	Land - Distribution lines	-	-	-	-	-	-	130,091
7	389.1	Land - General plant	(137)	-	-	(130)	-	-	2,061,176
8		Subtotal - Non-depreciable plant	\$ (356)	\$ -	\$ -	\$ 15,222	\$ -	\$ -	\$ 11,545,468
INTANGIBLE PLANT									
9	303	Miscellaneous intangible plant	\$ (280,628)	\$ (367,529)	\$ -	\$ 3,515,346	\$ 8,251,548	\$ (1,126,495)	\$ 130,670,456
10		Subtotal - Intangible plant	\$ (280,628)	\$ (367,529)	\$ -	\$ 3,515,346	\$ 8,251,548	\$ (1,126,495)	\$ 130,670,456
TRANSMISSION PLANT									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,954,817
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	502,533
13	352.1	Structures and improvements	(5,911)	-	-	72,012	-	(77,615)	(48,608)
14	352.2	Clearing and grading of land	(367)	-	-	(348)	-	-	(3,105)
15	353	Station equipment	119,864	-	-	50,158,668	-	(52,889,536)	20,039,143
16	354	Towers and fixtures	(758)	-	-	40,224	-	(40,942)	4,388
17	355	Poles and fixtures	238,009	(67,636)	-	7,863,488	(53,256)	(7,215,114)	80,977,413
18	356.1	Overhead conductors and devices	433,087	(27,880)	-	29,058,514	(14,432)	(27,550,923)	65,256,761
19	356.2	Clearing and grading of land	(3,473)	-	-	(4,995)	-	-	24,915,425
20	357	Underground conduit	(1)	-	-	(1)	-	-	11,027
21	358	Underground conductors and devices	14,143	(4,143)	-	(33,300)	-	-	13,675,578
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	1,721
24		Subtotal - Transmission plant	\$ 794,593	\$ (99,659)	\$ -	\$ 87,154,263	\$ (67,688)	\$ (87,774,131)	\$ 236,287,092
DISTRIBUTION PLANT									
25	360.1	Easements - Distribution substations	\$ 1	-	-	-	-	-	\$ 10,202,803
26	360.2	Easements - Distribution lines	(48)	-	-	(45)	-	-	670,104
27	361.1	Structures and improvements	13,365	-	-	118	-	-	25,128,000
28	361.2	Clearing and grading of land	9	-	-	(20)	-	-	27,567
29	362	Station equipment	3,370,478	(180,331)	-	3,554,087	(103,029)	(156)	425,221,866
30	363	Energy storage equipment	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,916,945	(28,775)	-	3,412,508	(112,892)	-	450,847,340
32	365	Overhead conductors and devices	1,605,279	(696,253)	-	2,256,549	(236,632)	-	541,429,639
33	365.1	Clearing and grading of land	(33,107)	-	-	(31,668)	-	-	315,246,959
34	366	Underground conduit	23,223	-	-	4,316	-	-	24,955,693
35	367	Underground conductors and devices	346,715	(188,040)	-	1,549,684	(53,017)	-	250,623,994
36	368	Line transformers	1,381,799	(727,846)	-	1,553,288	(194,162)	-	496,385,898
37	369	Services	402,867	(18,839)	-	318,915	(7,180)	-	142,690,364
38	370	Meters	741,076	(219,782)	-	333,302	(88,235)	-	199,172,704
39	371	Installations on customers' premises	13,028	(4,326)	-	4,351	(759)	-	10,116,606
40	372	Leased property on customers' premises	-	-	-	-	-	-	296,619
41	373.1	Street lighting - Oh, Ug lines	84,706	(339,465)	-	75,482	(97,851)	-	24,520,832
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	106,006	(247,282)	-	159,001	(150,754)	-	22,326,819
44	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	15,613
45		Subtotal - Distribution plant	\$ 9,972,342	\$ (2,650,938)	\$ -	\$ 13,189,867	\$ (1,044,510)	\$ (156)	\$ 2,939,879,421
GENERAL PLANT									
46	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,153
47	390.1	Structures and improvements	(12,546)	(44,379)	-	(15,477,054)	(608,277)	-	163,372,673
48	390.2	Clearing and grading of land	-	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	(668,793)	1,790,182
50	391.1	Office furniture and mechanical equipment	(71)	-	-	668,726	-	(668,793)	3,324,261
51	391.2	Data processing equipment	396,694	-	-	(55,068)	-	-	10,586,105
52	392	Transportation equipment	68,673	-	-	157,029	-	-	10,217,397
53	393	Stores equipment	-	-	-	-	-	-	311,863
54	394	Tools, shop and garage equipment	337,610	-	-	747,365	-	-	20,203,888
55	395	Laboratory equipment	-	-	-	-	-	-	384,080
56	396	Power operated equipment	11,342	-	-	25,492	-	-	1,410,816
57	397	Communication equipment	109,226	-	-	1,808,768	-	(1,813,993)	40,506,027
58	398	Miscellaneous equipment	3,676	-	-	-	-	-	244,654
59	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	732,514
60		Subtotal - General plant	\$ 914,602	\$ (44,379)	\$ -	\$ (12,124,742)	\$ (608,277)	\$ (2,482,787)	\$ 253,377,615
61		Total - Electric plant in service	\$ 11,400,554	\$ (3,162,506)	\$ -	\$ 91,749,956	\$ 6,531,073	\$ (91,383,569)	\$ 3,571,760,051