

M-2025-3052807

SCHEDULE A

Company Name: LowerEbill LLC
 Financial Report for Twelve Months Ended
September 30, 2025
 (Thousands of Dollars)

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

(a) Schedule B and Schedule C

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

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OCT 30 2025

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SCHEDULE B

COMPANY NAME: LowerEbill LLC

Summary of Pro Forma Intrastate Adjustments
(Thousands of Dollars)

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

*Includes gross receipts tax (GRT), where applicable

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OCT 30 2025
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SCHEDULE C

COMPANY NAME: LowerEbill LLC

Explanation of Adjustments

Rate Base Adjustments

- (1) [REDACTED]
- (2) [REDACTED]
- (3) [REDACTED]

Income Statement Adjustments

- (4) [REDACTED]
- (5) [REDACTED]
- (6) [REDACTED]
- (7) [REDACTED]
- (8) [REDACTED]
- (9) [REDACTED]
- (10) [REDACTED]

Explanation of Changes to Intrastate Allocation Factors (if applicable)

SCHEDULE D-1

COMPANY NAME: LowerEbill LLC
 Intrastate Per Books
 Calculation of Return on Common Equity
 for the 12 Months Ended 09/30/25
 (Thousands of Dollars)

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

12 Months ended 09/30/25

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

SCHEDULE D-2

COMPANY NAME: LowerBill LLC
 Intrastate Pro Forma Results
 Calculation of Return on Common Equity
 for the 12 Months Ended 09/30/25
 (Thousands of Dollars)

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

12 Months ended 09/30/25

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

DATE OF DEPOSIT

OCT 30 2025

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SCHEDULE E

COMPANY NAME: LowerEbill LLC

**Calculation of Capital Structure and Related Ratios
for the Twelve Months Ended 09/30/25**

(Thousands of Dollars)

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

Schedule F

COMPANY NAME: LowerEbill LLC
 Cost of Debt and Preferred Stock as Adjusted
 For the 12 Months Ended 09/30/25
 (Thousands of Dollars)

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

DATE OF DEPOSIT

OCT 30 2025

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LowerEbill LLC

Summary of Returns

Overall Return - Actual	Overall Return - Adjusted	Equity Return - Actual	Equity Return - Adjusted
0.00%	0.00%	0.00%	0.00%

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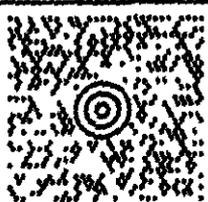
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WEN JI
(518) 727-0051
THE UPS STORE #6584
1632 1ST AVE
NEW YORK NY 10028-4305

1 LBS 1 OF 1
SHP WT: 1 LBS
DATE: 30 OCT 2025

SHIP PENNSYLVANIA PUBLIC UTILITY COMM
TO: ROSEMARY CHIAVETTA SECRETARY
400 NORTH ST

HARRISBURG PA 17120-0211

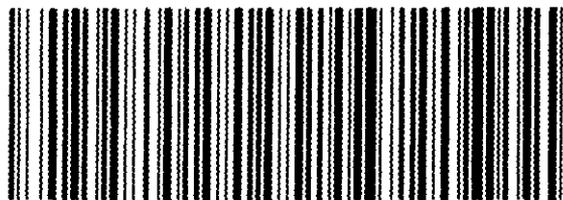


PA 172 9-24



UPS GROUND

TRACKING #: 1Z 5F9 515 03 0521 5677



BILLING: P/P



To: CHIAVETA, R. PUC

CMPC

717-705-1952

REF #1: ALBERT

Agency PUC

Floor:

External Carrier UPS GROUND

10/31/2025 10:22:47 A

