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January 28, 2026

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

VIA ELECTRONIC FILING

RE: Pennsylvania Public Utility Commission v. Wellsboro Electric Company (Compliance Supplement); Docket No. R-2025-3054392

Dear Secretary Homsher:

Attached for filing with the Pennsylvania Public Utility Commission is Wellsboro Electric Company's ("Wellsboro" or "Company") Supplement No. 166 to Tariff Electric PA. P.U.C. No. 8 ("Supplement No. 166"). Wellsboro is filing Supplement No. 166 in compliance with the Commission's Order entered on January 15, 2026, at Docket No. R-2025-3054392 ("January 15 Order"). Consistent with Ordering Paragraph No. 7, Wellsboro is filing Supplement No. 166 on at least one day's notice, with issued and effective dates of January 28, 2026, and January 29, 2026, respectively.

Supplement No. 166 also recalculates Wellsboro's STAS to incorporate the Corporate Net Income Tax and Public Utility Realty Tax Assessment roll-in reflected in the distribution rates approved in the January 15 Order. The documents supporting the Company's recalculation are set forth in Tab A, Attachments A, B, C, D, E, and F (computation of STAS for period January 29, 2026, through December 31, 2026). The supporting documents at Tab A demonstrate that the Company's STAS rate will increase from a surcredit of -0.1371% to a surcharge of 0.0955%, effective January 29, 2026. See Tab A to Supplement No. 166.

As evidenced by the attached Certificate of Service, all parties to this proceeding are being duly served with a copy of this document. Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', written over a horizontal line.

Adeolu A. Bakare
MCNEES WALLACE & NURICK LLC

Counsel to Wellsboro Electric Company

c: Administrative Law Judge Mary D. Long (via e-mail)
Marc Hoffer, Bureau of Technical Utility Services (via e-mail)
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants, listed below, in accordance with the requirements of Section 1.54 (relating to service by a participant).

VIA EMAIL

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Adeolu A. Bakare

Counsel to Wellsboro Electric Company

Dated this 28th day of January, 2026, in Harrisburg, Pennsylvania.

WELLSBORO ELECTRIC COMPANY

General Tariff of
Rates, Rules and Regulations Governing
the Provision of Electric Service
in
The Borough of Wellsboro
and the Townships of Charleston,
Delmar and Middlebury, Tioga County, Commonwealth of Pennsylvania

Issued January 28, 2026

Effective January 29, 2026

Filed in compliance with the Pennsylvania
Public Utility Commission's Order entered
on January 15, 2026, at Docket No. R-
2025-3054392.

Issued by: Byron Farnsworth, Jr., President and Chief Executive Officer
Wellsboro Electric Company
33 Austin Street
Wellsboro, PA 16901

NOTICE

THIS TARIFF MAKES **}}CHANGES**}}** TO EXISTING RATES**
See Page 2

LIST OF CHANGES

Supplement No. 166 implements a distribution rate increase. Specifically, Supplement No. 166:

- Page 5: Adds the definition of "Billing Demand."
- Page 35: Increases the Fixed Distribution Service Charge, the Variable Distribution Service Charge for all energy consumption, and the Net Monthly Minimum Charge.
- Pages 37 and 37A: Increases the Fixed Distribution Service Charge, the Variable Distribution Service Charge for all energy consumption, and the Net Monthly Minimum Charge.
- Pages 38, 39 and 39A: Increases the Fixed Distribution Service Charge, the Variable Distribution Service Charge for all energy consumption, and the Net Monthly Minimum Charge for both NRS and NRH accounts.
- Pages 40 and 41: Increases the monthly demand charge, the Variable Distribution Service Charge for all consumption, and the Net Monthly Minimum Charge for CS accounts. Increases the Variable Distribution Service Charge for all energy consumption for CSH accounts.
- Pages 42 and 42A: Increases the Fixed Distribution Service Charge, the monthly demand charge, the block Variable Distribution Service Charges, and the Net Monthly Minimum Charge. Updates the "Billing KW" section.
- Pages 43: Removes the "Rates for Fixtures Installed Prior to June 14, 2019" section. Increases the "Rates for LED Fixtures."
- Page 43A: Removes the "Replacement Clause."
- Page 44: Removes the "Rates for Fixtures Installed Prior to June 14, 2019" section. Increases the "Rates for LED Fixtures."
- Page 44A: Removes the "Replacement Clause."
- Page 45: Increases the distribution charge for the delivery of energy on an emergency basis to customers of other utilities.
- Page 46: Increases the State Tax Adjustment Surcharge to 0.0955% as of January 29, 2026.
- Page 47 and 48: Eliminates "Rider B – Qualified Advanced Meters and Meter-Related Devices."

Supplement No. 166 also makes housekeeping revisions to the following pages: Page 5A; Page 38; Page 40; Page 41; Page 42; Page 42A; Page 45; Page 49; and Page 50.

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(C) Indicates Change

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(C) Indicates Change

DEFINITIONS

These definitions apply to the rates, rules and regulations contained in this tariff:

ANNUAL BILL: Sum of bills of regulated, competitive and Default Service charges rendered over a twelve-month period. The Annual Bill shall be calculated on the basis of the annual bill to the dwelling at which service is being requested over the prior twelve-month period, or, if unavailable, a similar dwelling in close proximity.

APPLICANT: A natural person not currently receiving service who applies for residential service provided by the Company or any adult occupant whose name appears on the mortgage, deed or lease of the property for which residential service is requested.

AUXILIARY SERVICE: The service supplied to connected loads, the wiring for which is entirely separate and apart from the wiring for connected loads supplied from Customers private generating equipment or other sources.

BILLING DEMAND: Billing Demand shall reflect the Customer's use of the distribution system, which will be the greater of Gross Generator Rating (kW(AC)) as stated in the generator interconnection application or the maximum demand of the customer during any 15-minute period during the current month. (C)
|
(C)

BILLING MONTH: 1/12 of a year, or the period of approximately thirty days between two regular consecutive readings of Company's meter or meters installed on Customer's premises, but no less than 26 days and not more than 35 days.

COMPANY: Wellsboro Electric Company

CONNECTED LOAD: The sum of the KW input ratings of all devices, such as lights, motors or other electric-consuming equipment, located on customer's premises which are connected to Company's service, or which can be connected simultaneously by the insertion of fuses or by the closing of a switch. The manufacturer's nameplate rating may be used to determine the input rating of a particular device. In the absence of such manufacturer's rating, or whenever a test by Company shall indicate improper rating of a device, the rating will be determined on the basis of the kilovolt-amperes required for its operation.

* * *

(C)
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(C)

DEFINITIONS (continued)

CUSTOMER'S INSTALLATION: All wires, cut-outs, switches, appliances and apparatus of every kind and nature used in connection with or forming a part of an installation for utilizing electric energy for any purpose, located on the Customer's side of point of delivery and including the service leads, whether such installation is owned outright by Customer or used by Customer under lease or otherwise.

CONTRACT DEMAND: The capacity required for operation of customer's equipment, as stated in the application for service.

CUSTOMER: Rate payer or occupant who is a person, partnership, association, corporation, or other entity in whose name a service account is listed, and who is primarily responsible for payment of bills. For residential accounts, Customer includes a natural person in whose name the account is listed and who is primarily responsible for payment of bills rendered for the service and any adult occupant whose name appears on the mortgage, deed or lease of the property.

DEFAULT SERVICE: The provision of energy, capacity and transmission service as the default service provider to customers that: (1) are not eligible to obtain service from an EGS, (2) choose not to obtain service from an EGS, (3) return to default service after having obtained service from an EGS or (4) who contract with an EGS and that EGS fails to deliver such energy

DEMAND: The rate of use of energy during a specified time interval, expressed in kilowatts.

DISTRIBUTION CHARGE: Basic service charge for delivering electricity over a distribution system to the home or business from the transmission system.

SERVICE SCHEDULE NO. 1

RESIDENTIAL SERVICE (RS)

Application of Schedule

Service under Rate RS is available to: (1) An individual dwelling unit, either a house, a mobile home or an individually metered apartment, where there is no more than 2,000 watts connected load associated with any commercial enterprise served as part of the dwelling unit; (2) A residential farm where the metered service includes service to an occupied dwelling unit; and (3) A camp or cottage served in the name of an individual and intended for part-time occupancy as a dwelling by a family or an individual.

Specifically excluded is service to: (1) Any facility not including an occupied dwelling unit, such as a separately metered garage, barn, water pump, etc., and (2) Any camp, cottage or other facility served in the name of, or for the use of, a corporation, partnership, association, society, club, etc.

Motors whose individual rating is in excess of 5 H.P. will not be served under this rate.

Character of Service

Continuous alternating current, approximately 60 cycles; 120 or 120/240 volts, single phase.

Net Monthly Rate

Fixed Distribution Service Charge: \$15.00 (I)

Variable Distribution Service Charge:

All kWh 7.7130 cents per kWh (I)

Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 12.364 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

Net Monthly Minimum Charge

\$15.00 per month unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations. (I)

(I) Indicates Increase

SERVICE SCHEDULE NO. 2

RESIDENTIAL SERVICE - ALL ELECTRIC (RSAE)

Restrictions:

This rate is in the process of elimination and is restricted solely to existing loads of customers at present locations who were receiving service hereunder on May 31, 1980.

Application of Schedule

Available to residential customers using the company's standard single phase service at secondary voltage through one meter for general lighting, appliance operation, and as the sole primary method of space heating and water heating.

Character of Service

Continuous alternating current, approximately 60 cycles: 120 or 120/240 volts, single phase.

Net Monthly Rate

Fixed Distribution Service Charge	\$15.00	(I)
Variable Distribution Service Charge		

All kWh	7.1260 cents per kWh	(I)
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Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 12.364 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

(I) Indicates Increase

SERVICE SCHEDULE NO. 2 (continued)

RESIDENTIAL SERVICE - ALL ELECTRIC (RSAE) (continued)

Net Monthly Minimum Charge

The minimum charge shall be \$15.00 per month.

(I)

Terms of Payment

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 20 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 20 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

Budget Billing

At the option of the Customer, Company will make an estimate subject to revisions when conditions warrant, of the total charge for electric service to be billed hereunder for a twelve-month period. A budget bill for approximately one-twelfth of such estimate will be rendered monthly. Any adjustment necessary in applying for the full period the actual charges herein established will be made on the final bill for the period. If a budget bill is unpaid when the next monthly bill is rendered, the budget arrangements for billing may be terminated by the Company.

(I) Indicates Increase

SERVICE SCHEDULE NO. 3

**GENERAL SERVICE - (NRS) – Non-residential Service
(NRH) – Non-residential Service Space Heating**

Application of Schedule

Applies to the supply from available facilities of single or three phase general light, heat or power service at secondary voltage for usages that do not qualify under Rate RS and only when all such service is supplied through one meter and the expected Billing Demand is 7 kilowatts or less. (C)

Character of Service

Continuous, alternating current, approximately 60 cycles; 120 or 120/240 volts.

Net Monthly Rate

Fixed Distribution Service Charge \$15.00 (I)

Variable Distribution Service Charge

All kWh 9.9290 cents per kWh (I)

Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 12.364 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

(I) Indicates Increase

SERVICE SCHEDULE NO. 3 (continued)

**GENERAL SERVICE - (NRS) – Non-residential Service
(NRH) – Non-residential Service Space Heating**

Net Monthly Minimum Charge

\$15.00 per month, unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations. (I)

Terms of Payment

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

Contract Period

Not less than one year.

SPECIAL PROVISION

Upon application, pursuant to Act 103 of 1985 and Act No. 203 of 2002, Volunteer Fire Companies, Non-Profit Ambulance Services, Non-Profit Rescue Squads and Non-Profit Senior Citizens Centers may elect to have electric service rendered under the Residential Service (RS) rate schedule upon execution of a contract for a minimum term of one year.

SPACE HEATING SERVICE

Restrictions:

This rate is in the process of elimination and is restricted solely to existing loads of Customers at present locations who were receiving service hereunder on May 31, 1980.

Upon request, space heating service may be supplied through a separate metered circuit for customers utilizing electricity as the primary method of space heating. Air conditioning and cooking equipment may also be connected to the heating circuit.

SERVICE SCHEDULE NO. 3 (continued)

**GENERAL SERVICE - (NRS) – Non-residential Service
 (NRH) – Non-residential Service Space Heating**

SPACE HEATING SERVICE (continued)

Net Monthly Rate

Fixed Distribution Service Charge	\$15.00	(I)
Variable Distribution Service Charge		

All kWh	12.4010 cents per kWh	(I)
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Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company’s Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 12.364 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

**GENERAL SERVICE - (NRS) – Non-residential Service
 (NRH) – Non-residential Service Space Heating**

Net Monthly Minimum Charge

\$15.00 per month, unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations. (I)

(I) Indicates Increase

SERVICE SCHEDULE NO. 4

GENERAL SERVICE - 7 Kilowatts Minimum

- (CS) -- Commercial Service
- (CSH) - Commercial Service - Space Heaters

Application of Schedule

Applies to the supply from available facilities of single or three phase general light, heat or power service for a Billing Demand of not less than 7 kilowatts, at secondary voltage, only when all such service is supplied through one meter. (C)

For existing customers that are served on other Service Schedules, this rate shall apply when the customer's monthly Billing Demand is 7 kW or greater for two (2) consecutive months. This Schedule shall apply beginning in the second consecutive month that the 7 kW Billing Demand is established, and all subsequent months. If the customer's Billing Demand kW remains below 7 kW for twelve (12) consecutive months, the Company, upon request, will evaluate the account and determine the rate schedule most advantageous to the customer. (C)
(C)
(C)

Net Monthly Rate

Fixed Distribution Service Charge	\$32.03	
Variable Distribution Service Charge		
All Billing KW	\$8.57 per KW	(I)
All kWh	2.9450 cents per kWh	(I)

Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company, the generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers.

Customers with monthly Billing Demands under 400 kW for each of the prior 12 months will pay the GSSR-1. As set forth in Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 12.364 cents per kWh. (C)

Customers with a monthly Billing Demand of 400 kW or more during any month in the last 12 months will pay the GSSR-2. The GSSR-2 includes the Administrative Charges defined in Rider C – GSSR-2 (including administrative, ancillary, and congestion charges from the wholesale supplier and administrative charges from the Company). Costs for energy, capacity and transmission (including RTEP) will be added to the Administrative Charge as set forth in Rider C – GSSR-2. The current GSSR-2 Administrative Charge is 0.989 cents per kWh. (C)

Net Monthly Minimum Charge

\$32.03 plus \$8.57 per Kilowatt of the Billing KW (I)

Determination of Billing KW

The Billing KW shall be the Billing Demand as defined in the "Definitions" section of this Tariff, but not less than 50% of the highest Billing Demand during any of the preceding 11 months, nor less than 7 kilowatts. For billing purposes the Billing KW shall be rounded to the nearest kilowatt. (C)
(C)

The Billing KW may be determined by measurement by means of a demand meter installed by the Company whenever it deems it necessary.

(C) Indicates Change (I) Indicates Increase

SERVICE SCHEDULE NO. 4 (continued)

Terms of Payment

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

Contract Period

Not less than one year.

SPACE HEATING SERVICE

Restrictions:

This rate is in the process of elimination and is restricted solely to existing loads of Customers at present locations who were receiving service hereunder on May 31, 1980.

Upon request, space heating service may be supplied through a separate metered circuit for customers utilizing electricity as the primary method of space heating. Air conditioning and cooking equipment may also be connected to the heating circuit.

Net Monthly Rate

Fixed Distribution Service Charge \$45.81

Variable Distribution Service Charge

All kWh 12.5150 cents per kWh (I)

Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company, the generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers.

Customers with monthly Billing Demands under 400 kW for each of the prior 12 months will pay the GSSR-1. As set forth in Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 12.364 cents per kWh. (C)

Customers with a monthly Billing Demand of 400 kW or more during any month in the last 12 months will pay the GSSR-2. The GSSR-2 includes the Administrative Charges defined in Rider C – GSSR-2 (including administrative, ancillary, and congestion charges from the wholesale supplier and administrative charges from the Company). Costs for energy, capacity and transmission (including RTEP) will be added to the Administrative Charge as set forth in Rider C – GSSR-2. The current GSSR-2 Administrative Charge is 0.989 cents per kWh. (C)

Net Monthly Minimum Charge

\$45.81 per month, unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations.

(I) Indicates Increase (C) Indicates Change

SERVICE SCHEDULE NO. 5

**GENERAL SERVICE - 2300 Volts or Higher - 50 Kilowatt Minimum
 - (IS) -- Industrial Services**

Application of Schedule

Applies to the supply from available facilities of three phase general light and power service at primary voltage, for Billing Demand not less than 50 kilowatts at primary voltage when Customer furnishes and maintains all equipment necessary to transform the energy from line voltage. (C)

Net Monthly Rate

Fixed Distribution Service Charge	\$150.00	(I)
Variable Distribution Service Charge		
All Billing KW	\$12.43 per KW	(C)(I)
First 130 kWh times Billing KW	2.5830 cents per kWh	(C)(I)
Additional kWh	0.1620 cents per kWh	(I)

Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company, the generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers.

Customers with monthly Billing Demands under 400 kW for each of the prior 12 months will pay the GSSR-1. As set forth in Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 12.364 cents per kWh. (C)

Customers with a monthly Billing Demand of 400 kW or more during any month in the last 12 months will pay the GSSR-2. The GSSR-2 includes the Administrative Charges defined in Rider C – GSSR-2 (including administrative, ancillary, and congestion charges from the wholesale supplier and administrative charges from the Company). Costs for energy, capacity and transmission (including RTEP) will be added to the Administrative Charge as set forth in Rider C – GSSR-2. The current GSSR-2 Administrative Charge is 0.989 cents per kWh. (C)

(C) Indicates Change (I) Indicates Increase

SERVICE SCHEDULE NO. 5 (continued)

**GENERAL SERVICE - 2300 Volts or Higher - 50 Kilowatt Minimum
- (IS) -- Industrial Services**

Net Monthly Minimum Charge

The minimum charge shall be \$150.00 plus \$12.43 per kW of the Billing kW.

(I)

Billing KW

The Billing KW shall be the Billing Demand as defined in the "Definitions" section of this Tariff, but not less than 50% of the highest Billing Demand during any of the preceding 11 months. For billing purposes the Billing KW shall be taken to the nearest kilowatt.

(C)

(C)

(C)

Power Factor

Power factor will be computed each month from the registration of a watt-hour meter, to record kilowatt-hours (kWh) and a reactive component watt-hour meter, ratcheted to prevent reverse rotation, to record reactive kilovolt amperehours (RKVAH), in accordance with Company's standard practice. Should the power factor be less than 90% (lagging), the demand for billing purposes shall be multiplied by a factor determined by dividing 0.90 by the computed power factor expressed as a decimal.

Term of Payments

Bill will be calculated on the rates stated herein and this is the net amount due and payable on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

Contract Period

Not less than one year.

(I) Indicates Increase (C) Indicates Change

**SERVICE SCHEDULE NO. 6
 MUNICIPAL STREET LIGHTING
 HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) & LIGHT EMITTING DIODE (LED)**

Application of Schedule

Applicable to Municipal Street Lighting.

* * *

(C)

(C)

Rates for LED Fixtures

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation*	Total Cost
50	LED	5,000	OH	Cobra Head	\$5.33	\$2.16	\$7.49
50	LED	5,000	UG	Cobra Head	\$14.30	\$2.16	\$16.46
50	LED	5,000	UG	Colonial	\$20.72	\$2.16	\$22.88
70	LED	15,000	OH	Cobra Head	\$6.06	\$3.03	\$9.09
70	LED	15,000	UG	Cobra Head	\$15.02	\$3.03	\$18.05
140	LED	20,000	OH	Cobra Head	\$7.51	\$6.06	\$13.57
140	LED	20,000	UG	Cobra Head	\$16.48	\$6.06	\$22.54

(I)

(I)

*Customers' monthly generation charge will be adjusted periodically to reflect changes in the Company's GSSR-1.

(C) Indicates Change (I) Indicates Increase

SERVICE SCHEDULE NO. 6 (continued)
MUNICIPAL STREET LIGHTING
HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) & LIGHT EMITTING DIODE (LED)

Term of Contract:

Not less than two (2) years.

Terms of Payment

Payment shall be made on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

Special Provisions

All the lights shall be kept burning from one-half hour after sunset to one-half hour before sunrise, Eastern Standard Time, during every night in the year.

All lamps to be replaced when necessary by the Wellsboro Electric Company.

* * *

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(C)

**SERVICE SCHEDULE NO. 7
 PRIVATE OUTDOOR LIGHTING SERVICE
 HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) & LIGHT EMITTING DIODE (LED)**

Availability

Available in the entire territory of the Company for dusk to dawn lighting of private areas and roadways.

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Rates for LED Fixtures

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation*	Total Cost
50	LED	5,000	OH	Cobra Head	\$9.19	\$2.16	\$11.35
50	LED	5,000	UG	Cobra Head	\$12.20	\$2.16	\$14.36
50	LED	5,000	UG	Colonial	\$17.68	\$2.16	\$19.84
70	LED	15,000	OH	Cobra Head	\$9.80	\$3.03	\$12.83
70	LED	15,000	UG	Cobra Head	\$12.81	\$3.03	\$15.84
140	LED	20,000	OH	Cobra Head	\$11.05	\$6.06	\$17.11
140	LED	20,000	UG	Cobra Head	\$14.06	\$6.06	\$20.12

(I)

 (I)

*Customers' monthly generation charge will be adjusted periodically to reflect changes in the Company's GSSR-1.

(C) Indicates Change

SERVICE SCHEDULE NO. 7 (continued)
PRIVATE OUTDOOR LIGHTING SERVICE
HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) & LIGHT EMITTING DIODE (LED)

Terms of Payment

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 20 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 20 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

Terms

Two (2) years for standard installation. Three years where additional facilities are required.

Special Provisions

Additional Facilities: Where Company is required to set additional poles, extend its secondary circuits or make other additions to or rearrangements of existing facilities, there shall be an additional monthly charge of 1 1/2% of the cost of the additional facilities. All facilities shall be owned and maintained by Company.

General Provisions

- (a) Company shall furnish, install, operate, and maintain an automatically controlled lighting fixture and a 4-foot support on existing distribution lines where 120 volt of 6.6 ampere service is available.
- (b) Company will replace burned-out lamps during regular daytime working hours as soon as practicable following notification by customer.
- (c) Customer shall obtain proper approval for lights to be located on public thoroughfares.

* * *

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(C)

**SERVICE SCHEDULE NO. 8
EXCHANGE OF SERVICE**

Application of Schedule

Application to an exchange of energy with other utilities.

Net Rate (per month)

For all energy delivered over the Company's switchboard to other utilities for emergency service
10.6430 cents per kWh. (I)

For all energy delivered to other utilities at the Company's franchise limits, under "Borderline
Agreements," 10.6430 cents per kWh, with guaranteed monthly return equal to 1 1/2% of "Construction Costs"
for all new pole lines necessary to effect the delivery. (I)

Generation and Transmission Charge

For customers purchasing generation supply service from Wellsboro Electric Company, the
generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff and will not
apply to customers purchasing generation supply service from other PUC approved Electric Generation
Suppliers.

Customers with monthly Billing Demands under 400 kW for each of the prior 12 months will pay (C)
the GSSR-1. As set forth in Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity,
transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 12.364
cents per kWh.

Customers with a monthly Billing Demand of 400 kW or more during any month in the last 12 (C)
months will pay the GSSR-2. The GSSR-2 includes the Administrative Charges defined in Rider C –
GSSR-2 (including administrative, ancillary, and congestion charges from the wholesale supplier and
administrative charges from the Company). Costs for energy, capacity and transmission (including
RTEP) will be added to the Administrative Charge as set forth in Rider C – GSSR-2. The current GSSR-
2 Administrative Charge is 0.989 cents per kWh.

Terms of Payment

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or
before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15
day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances
in arrears will be subject to the monthly interest charge of 1.5%.

(C) Indicates Change

RIDER A – STATE TAX ADJUSTMENT SURCHARGE

(Applicable to all rates except Service Schedule No. 8)

In addition to the charges provided in this tariff, a surcharge of 0.0955% will apply to all bills for service rendered on or after January 29, 2026. (I)(C)
(C)

The above surcharge will be recomputed, using the elements prescribed by the Pennsylvania Public Utility Commission.

- (a) Whenever any of the tax rates used in the calculations of the surcharge are changed.
- (b) Whenever the Company makes effective increased or decreased rates.

The above recalculations will be submitted to the Commission within 10 days after the occurrence of the event or date which occasion such re-computation. If the recomputed surcharge is less than the one in effect the Company will, and if the recomputed surcharge is more than the one then in effect the company may submit with such re-computation a Tariff or supplement to reflect such recomputed surcharge; the effective date of which shall be ten days after filing.

[RESERVED]

(C)

* * *

(C)

[RESERVED]

(C)

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(C)

RIDER C – GENERATION SUPPLY SERVICE RATE – 1 ("GSSR-1")

The Generation Supply Service Rate – 1 ("GSSR-1") shall be applied to each kilowatt-hour supplied to customers who take Default Service from the Company under Service Schedules RS, RSAE, NRS, NRH, CS, CSH, Municipal Street Lighting, or Private Outdoor Lighting, except any customer who has experienced a monthly Billing Demand of 400 kW or more during any month in the last 12-month period. (C)

The GSSR-1 shall be calculated for each computation period to the nearest one thousandths of one cent per kilowatt hour in accordance with the formula set forth below. The GSSR-1 shall be applied on services rendered.

Formula:
$$\text{GSSR-1} = \left[\frac{F + E}{S} \right] \times \left[\frac{1}{1 - T} \right]$$

F = The total estimated direct and indirect Purchased Power Costs for the compliance period incurred by the Company to acquire generation supply from any source on behalf of Default Service customers eligible to be served on the GSSR-1. Purchased Power Costs include costs of: wholesale energy (including the Distribution Loss Adjustment); capacity; transmission; ancillary services; congestion; losses; financial transactions and physical call options for energy consistent with the Company's PUC-approved Default Service Plan; financial transmission rights or other products; applicable RTO or ISO administrative activities; supply management, including wholesale supplier administrative charges (including the Distribution Loss Adjustment), supply bidding, contracting, hedging, risk management, and any scheduling and forecasting services provided exclusively for default service; administration related to Default Service, including education, regulatory, litigation, tariff filings, working capital and information system costs; and alternative energy portfolio standard compliance. The GSSR-1 computation period shall be the six calendar months over which the GSSR-1 as computed, shall apply. The GSSR-1 computation periods shall be June 1-November 30 and December 1-May 31, unless an interim filing is submitted to adjust the GSSR-1 as set forth below.

E = Experienced net overcollections or undercollections of the GSSR-1 Purchased Power Costs (F) as of the end of the GSSR-1 reconciliation period including interest. Interest shall be computed monthly at the appropriate rate as provided in 52 Pa. Code § 54.187(f) and, other applicable PUC regulations for the month the over or undercollection occurs to the effective month such overcollection is refunded and such undercollection is recouped. The GSSR-1 reconciliation periods shall be April 1-September 30 and October 1-March 31.

S = The Company's projected total kilowatt hour Default Service sales to customers under GSSR-1 during the computation period.

T = The Pennsylvania Gross Receipts Tax rate in effect during the billing month expressed in decimal form.

(C) Indicates Change

RIDER C – GENERATION SUPPLY SERVICE RATE – 2 ("GSSR-2")

The Generation Supply Service Rate – 2 ("GSSR-2") shall be charged to each customer who takes Default Service from the Company under Service Schedules CS, CSH, or IS and who experienced a monthly Billing Demand of 400 kW or more during any month in the last 12 months. (C)

All of the following charges apply to this rate option:

- GSSR-2 Energy Charge per kWh: The product of the actual real-time PJM West Hub Locational Marginal Prices ("LMPs") for each hour of the billing month expressed in cents per kWh (including the Distribution Loss Adjustment), times the customer's actual energy use during each hour of the billing month.
- GSSR-2 Capacity Charge: The product of the PJM Reliability Pricing Model price of capacity expressed in dollars per kW-Day, as reported by PJM for the PN Zone, for the applicable billing month, times the customer's fixed peak load capacity obligation, as determined by the Company in accordance with the applicable PJM Agreements, times the number of days in the billing month.
- GSSR-2 Transmission Charge: The product of the PN Zonal Network Integrated Transmission Service ("NITS") price expressed in dollars per kW-Day for the applicable billing month, times the customer's fixed network peak service load obligation, as determined by the Company in accordance with applicable PJM Agreements, times the number of days in the billing month.
- GSSR-2 Regional Transmission Expansion Plan/Transmission Enhancement Charge: The product of the PN Zonal Regional Transmission Expansion Plan/Transmission Enhancement Service ("RTEP") price expressed in dollars per kW-Day for the applicable billing month, times the customer's fixed network peak service load obligation, as determined by the Company in accordance with applicable PJM Agreements, times the number of days in the billing month.
- GSSR-2 Administrative Charge per kWh: The sum of all administrative charges (both the wholesale supplier's administrative charges (including the Distribution Loss Adjustment) and the Company's charges) expressed in cents per kWh, times the customer's actual energy use during each hour of the billing month. The wholesale supplier's charges shall be the supplier's winning bid in the Company's most recent solicitation for supply of default service. The supplier's charges may include, but are not limited to, the costs of transmission service (other than NITS and RTEP), ancillary services, congestion marginal losses, congestion management costs, and such other services or products that are required to supply default service to customers in the Company's territory, including alternative energy portfolio standards compliance. The Company's charges shall include administrative costs related to Default Service, including costs for RTO membership, credit support, education, regulatory, litigation, tariff filings, working capital, information systems, and similar costs.
- GSSR-2 E-Factor (*Pilot Program effective June 1, 2025 through May 31, 2029*): Experienced net overcollections or undercollections of the GSSR-2 costs as of the end of the GSSR-2 reconciliation period including interest. Interest shall be computed monthly at the appropriate rate as provided in 52 Pa. Code § 54.187(f) and other applicable PUC regulations for the month the over or undercollection occurs to the effective month such overcollection is refunded, or such undercollection is recouped. The GSSR-2 reconciliation periods shall be April 1 – September 30 and October 1 – March 31.

(C) Indicates Change

A

WELLSBORO ELECTRIC COMPANY

**Computation of State Tax Adjustment Surcredit
for the Period January 29, 2026 through December 31, 2026**

	<u>Amount</u>	<u>Attachment Number</u>
1 Capital Stock Tax	\$ -	
2 Corporate Net Income Tax	\$ -	F
3 Utility Realty Tax	\$ (14,044)	A
4 Gross Receipts Tax	\$ -	
5 Total of Lines 1, 2, 3, and 4	\$ (14,044)	
6 PURTA Surcharge Rate Adjustment	\$ -	B
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	\$ -	C
8 Total of Lines 5, 6, and 7	\$ (14,044)	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ (14,925)	
10 STAS reconciliation for period January 1, 2025 through December 31, 2025	\$ 30,424	D
11 Total of Lines 9 and 10	\$ 15,500	
12 Gross Intrastate Operating Revenues derived from service under rates subject to the jurisdiction of the Pa. Public Utility Commission for the period January 1, 2024 through December 31, 2024 (Page 11)	\$ 16,222,961	E
13 Surcharge rate to be applied for the period January 29, 2026 through December 31, 2026 (Line 11 divided by Line 12)	<u>0.0955%</u>	

WELLSBORO ELECTRIC COMPANY

Calculation of Surcredit Rate 1/01/26 - 12/31/26Public Utility Realty Tax Assessment (PURTA)

1	7/30/2025 Notice of Determination Adjustments: State Tax Property Value at December 31, 2024	\$ 1,255,300	
2	Pa. Public Utility Realty Tax (Based on applied rate of 23.3189 mills x Line 1)	\$ 29,272	
3	7/31/2024 Notice of Determination Adjustments: State Tax Property Value at December 31, 2023	\$ 1,819,024	
4	Pa. Public Utility Realty Tax (Based on applied rate of 23.7970 mills x Line 1)	\$ 43,287	
5	2026 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ (14,015)</u>

continued on page 2A

WELLSBORO ELECTRIC COMPANY

Calculation of Surcredit Rate 1/01/26 - 12/31/26Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 2 (Line 5)		\$	(14,015)
	7/31/2025 Notice of Determination Adjustments:			
2	<u>2020 PURTA</u>			
	Liability Adjustment	\$	(58)	\$ (58)
3	<u>2021 PURTA</u>			
	Liability Adjustment	\$	(56)	\$ (56)
4	<u>2022 PURTA</u>			
	Liability Adjustment	\$	22	\$ 22
5	<u>2023 PURTA</u>			
	Liability Adjustment	\$	63	\$ 63
7	Total 2026 PURTA Adjustment (Lines 1 through 19)			<u>\$ (14,044)</u>

WELLSBORO ELECTRIC COMPANY

ATTACHMENT B

Calculation of Surcredit Rate 1/01/26 - 12/31/26

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2026

Projected taxable revenues for period January 1, 2026 to December 31, 2026 (Page 13)	\$ 19,502,784
PURTA surcharge rate as established by the Department of Revenue and published in the Pennsylvania Bulletin on September 20, 2025	<u>0.0000</u>
2026 PURTA Surcredit	<u>\$ -</u>

WELLSBORO ELECTRIC COMPANY

ATTACHMENT C

Revenue Neutral Reconciliation (RNR) Tax Adjustment
Applicable to Gross Receipts Tax

Tax Year Ending 2026

Projected taxable revenues for Pa. gross receipts tax for period January 1, 2026 to December 31, 2026 (Page 13)	\$ 19,502,784
RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on Dec. 1, 2001	<u>0.000</u>
Projected increase in applicable 2026 gross receipts tax liability based on RNR tax rate adjustment	<u><u>\$ -</u></u>

WELLSBORO ELECTRIC COMPANY

ATTACHMENT D

**Reconciliation of State Tax Adjustment Surcredit
for the Period ending December 31, 2025**

	<u>Amount</u>	<u>Schedule Number</u>
1 Capital Stock Tax	\$ -	1
2 Corporate Net Income Tax	\$ -	
3 Utility Realty Tax	\$ 1,085	2
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Items 1, 2, 3, and 4	\$ 1,085	
6 PURTA Surcharge Rate Adjustment	\$ -	3
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	4
8 Total of Lines 5, 6, and 7	\$ 1,085	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ 1,153	
10 STAS reconciliation for period Jan. 1, 2024 through December 31, 2024	<u>\$ 22,572</u>	
11 Total of Lines 9 and 10	\$ 23,725	
12 Total revenue collected/(refunded) from Jan. 1, 2025 through Dec. 31, 2025 (Page 10)	<u>\$ (6,700)</u>	5
13 (Over)/Under Collection (Line 11 minus Line 12)	<u><u>\$ 30,424</u></u>	

WELLSBORO ELECTRIC COMPANY

ATTACHMENT D

Schedule 1

Reconciliation of State Tax Adjustment Surcredit
for the Period ending December 31, 2024

****Corporate Stock Tax Phased out 2016****

Capital Stock Tax @ .00 mills effective 1/1/17

1	Tax Base -- current settlement - year 2016 see attached page 2 of 2016 PA Corporate Tax Report		\$	-
2	Tax Millage in basic rates (2017)	0.000000		
3	Tax Millage effective 1/1/18	<u>0.000000</u>		
4	Effective Rate Increase (Decrease) (Line 2 minus Line 3)			<u>0.000000</u>
5	Total Capital Stock/Franchise Tax Increase (Decrease) (Line 1 X Line 4)		\$	<u><u>-</u></u>

WELLSBORO ELECTRIC COMPANY

ATTACHMENT D

Schedule 2

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2024

Public Utility Realty Tax Assessment (PURTA)

1	7/31/2024 Notice of Determination Adjustments: State Tax Property Value at December 31, 2023	\$ 1,819,024	
2	Pa. Public Utility Realty Tax (Based on applied rate of 23.79701 mills x Line 1)	\$ 43,287	
3	8/1/2023 Notice of Determination Adjustments: State Tax Property Value at December 31, 2022	\$ 1,699,052	
4	Pa. Public Utility Realty Tax (Based on applied rate of 24.8531 mills x Line 1)	\$ 42,227	
5	2025 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 1,061</u>

continued on page 7A

WELLSBORO ELECTRIC COMPANY

ATTACHMENT D

Schedule 2

Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 7 (Line 5)		\$	1,061
	Notice of Determination Adjustments:	<u>7/31/2024</u>		
2	<u>2019 PURTA</u>			
	Liability Adjustment	\$	3	\$ 3
3	<u>2020 PURTA</u>			
	Liability Adjustment	\$	3	\$ 3
4	<u>2021 PURTA</u>			
	Liability Adjustment	\$	3	\$ 3
5	<u>2022 PURTA</u>			
	Liability Adjustment	\$	15	\$ 15
7	Total 2026 PURTA Adjustment (Lines 1 through 19)			<u>\$ 1,085</u>

WELLSBORO ELECTRIC COMPANY

ATTACHMENT D

Schedule 3

Reconciliation of State Tax Adjustment Surcredit
for the Period ending December 31, 2025

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2025

Projected taxable revenues for period January 1, 2025 to December 31, 2025 (Page 12)	\$	15,219,708
PURTA surcharge rate as established by the Department of Revenue and published in the Pennsylvania Bulletin on September 21, 2024		<u>0.0000</u>
2025 PURTA Surcharge	\$	<u><u>-</u></u>

WELLSBORO ELECTRIC COMPANY

ATTACHMENT D

Schedule 4

Reconciliation of State Tax Adjustment Surcredit
for the Period ending December 31, 2025

Revenue Neutral Reconciliation (RNR) Tax Adjustment
Applicable to Gross Receipts Tax

Tax Year Ending 2025

1	Projected taxable revenues for Pa. gross receipts tax for period January 1, 2025 to December 31, 2025 (Page 12)	\$ 15,219,708
2	RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on Dec. 1, 2001	<u>0.000</u>
3	Projected increase in applicable 2025 gross receipts tax liability based on RNR tax rate adjustment	<u>\$ -</u>

WELLSBORO ELECTRIC COMPANY

Schedule 5

STAS Revenue Collected/(Refunded)
for the Period ending December 31, 2025

<u>Month</u>	<u>Tax Surcharge</u>
January	\$ (566)
February	\$ (614)
March	\$ (522)
April	\$ (470)
May	\$ (445)
June	\$ (524)
July	\$ (649)
August	\$ (700)
September	\$ (546)
October	\$ (516)
November (estimate)	\$ (566)
December (estimate)	\$ (582)
Total STAS Collected/(Refunded)	<u>\$ (6,700)</u>

WELLSBORO ELECTRIC COMPANY

ATTACHMENT E

OPERATING REVENUES

Revenue billed for 12 month audited period ending December 31, 2024

Residential	\$	11,226,193	
Commercial & Industrial	\$	4,799,908	
Public Street & Highway Lighting	\$	167,186	
Sales for Resale	\$	-	
Customer' Forfeited Discounts	\$	28,404	
Total Gross Electric Revenue including Tax Surcharge *	\$	16,221,691	
Less: Tax Surcharge collected	\$	(1,270)	
Total Electric Revenue projected for application period January 1, 2026 through December 31, 2026	\$	16,222,961	

*Revenue does not include unbilled revenue.

WELLSBORO ELECTRIC COMPANY

Revenues from Service Billed Under Rates
for the Application Period January 1, 2025 to December 31, 2025

<u>Month</u>	<u>MWh Sales</u>	<u>Base Rate Revenue*</u>	<u>Forfeited Discounts</u>	<u>Revenues</u>
January	9,623	\$ 1,277,315	\$ 2,941	\$ 1,280,256
February	10,131	\$ 1,386,733	\$ 3,029	\$ 1,389,762
March	8,378	\$ 1,177,722	\$ 3,186	\$ 1,180,908
April	7,797	\$ 1,060,888	\$ 3,434	\$ 1,064,322
May	7,390	\$ 1,003,056	\$ 2,601	\$ 1,005,656
June	7,439	\$ 1,191,777	\$ 2,133	\$ 1,193,910
July	8,926	\$ 1,480,156	\$ 2,171	\$ 1,482,328
August	9,589	\$ 1,595,307	\$ 2,836	\$ 1,598,143
September	7,677	\$ 1,242,137	\$ 3,250	\$ 1,245,387
October	7,138	\$ 1,175,603	\$ 2,951	\$ 1,178,554
November (Projected)	8,964	\$ 1,279,884	\$ 2,974	\$ 1,282,857
December (Projected)	<u>9,573</u>	<u>\$ 1,314,644</u>	<u>\$ 2,981</u>	<u>\$ 1,317,625</u>
Totals	<u>102,626</u>	<u>\$ 15,185,220</u>	<u>\$ 34,487</u>	<u>\$ 15,219,708</u>

*Revenue does not include unbilled revenue.

WELLSBORO ELECTRIC COMPANY

**Projected Revenues from Service Billed Under Rates
for the Application Period January 1, 2026 to December 31, 2026**

<u>Month</u>	<u>MWh Sales</u>	<u>Base Rate Revenue*</u>	<u>Forfeited Discounts</u>	<u>Projected Revenues</u>
January	9,154	\$ 1,780,728	\$ 2,917	\$ 1,783,645
February	8,109	\$ 1,577,444	\$ 2,917	\$ 1,580,361
March	8,303	\$ 1,615,183	\$ 2,917	\$ 1,618,100
April	7,175	\$ 1,395,753	\$ 2,917	\$ 1,398,670
May	7,763	\$ 1,510,136	\$ 2,917	\$ 1,513,053
June	7,961	\$ 1,548,653	\$ 2,917	\$ 1,551,570
July	9,389	\$ 1,826,442	\$ 2,917	\$ 1,829,359
August	9,101	\$ 1,770,418	\$ 2,917	\$ 1,773,335
September	7,951	\$ 1,546,708	\$ 2,917	\$ 1,549,625
October	7,940	\$ 1,544,568	\$ 2,917	\$ 1,547,485
November	8,303	\$ 1,615,183	\$ 2,917	\$ 1,618,100
December	<u>8,927</u>	<u>\$ 1,736,569</u>	<u>\$ 2,913</u>	<u>\$ 1,739,482</u>
Totals	<u><u>100,076</u></u>	<u><u>\$ 19,467,784</u></u>	<u><u>\$ 35,000</u></u>	<u><u>\$ 19,502,784</u></u>

*Revenue does not include unbilled revenue.

WELLSBORO ELECTRIC COMPANY

Pursuant to the Pennsylvania Utility Commission's State Tax Adjustment Surcharge (STAS) Procedures.

		<u>Distribution Only</u>
1	Net Operating Income Excluding Income Taxes	\$2,373,392
2		
3	<u>Synchronized interest expense:</u>	
4	Rate base	25,974,028
5	Less: CWIP	<u>0</u>
6	Rate base for interest computation	25,974,028
7	Weighted Cost of debt	<u>2.476%</u>
8	Synchronized interest expense	<u>643,223</u>
9	Taxable income before depreciation tax adjustments	<u>1,730,169</u>
10		
11	<u>Pennsylvania depreciation adjustment:</u>	
12	Tax depreciation (using DDB method)	(2,195,614)
13	Book depreciation	1,939,404
14	Pennsylvania depreciation adjustment	<u>(256,210)</u>
15	Pennsylvania taxable income	<u>1,473,959</u>
16	Regulatory Pennsylvania income tax expense	7.49% <u>110,400</u>
		7.49% <u>110,400</u>
17	Regulatory Pennsylvania Income Tax Expense Credit	<u>-</u>
	Monthly CNIT Credit	<u>-</u>