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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. Citizens' Electric Company of Lewisburg, PA
(Compliance Supplement); Docket No. R-2025-3054394**

Dear Secretary Homsher:

Attached for filing with the Pennsylvania Public Utility Commission is Citizens' Electric Company of Lewisburg, PA's ("Citizens" or "Company") Supplement No. 177 to Tariff Electric PA. P.U.C. No. 14 ("Supplement No. 177"). Citizens' is filing Supplement No. 177 in compliance with the Commission's Order entered on January 15, 2026, at Docket No. R-2025-3054394 ("January 15 Order"). Consistent with Ordering Paragraph No. 6, Citizens' is filing Supplement No. 177 on at least one day's notice, with issued and effective dates of January 28, 2026, and January 29, 2026, respectively.

Pursuant to Ordering Paragraph No. 7, Citizens' is also serving the Parties to this proceeding with updated copies of its Compliance Supplement (in clean and redline form), Settlement Appendices, and workpapers. These updated documents reflect the modified billing determinants required by the January 15 Order.

Supplement No. 177 also recalculates Citizens' 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 decrease from a surcharge of 0.1062% to a surcharge of 0.0708%, effective January 29, 2026. See Tab A to Supplement No. 177.

As shown 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 Citizens' Electric Company of Lewisburg, PA

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).

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Adeolu A. Bakare

*Counsel to Citizens' Electric Company of
Lewisburg, PA*

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

CITIZENS' ELECTRIC COMPANY OF LEWISBURG

RULES AND REGULATIONS AND RATE SCHEDULES FOR ELECTRIC SERVICE

IN

**LEWISBURG BOROUGH; BUFFALO, EAST BUFFALO AND KELLY
TOWNSHIPS, UNION COUNTY, PENNSYLVANIA**

Issued January 28, 2026

Effective January 29, 2026

Filed in compliance with the Commission's
Order entered on January 15, 2026, at
Docket No. R-2025-3054394.

Issued by
NATHAN JOHNSON, PRESIDENT & CEO
1775 Industrial Boulevard
Lewisburg, PA 17837

N O T I C E !

**THIS SUPPLEMENT MAKES $\{\}$ CHANGES $\}$ TO EXISTING RATES
See Page No. 2**

LIST OF CHANGES MADE IN THIS SUPPLEMENT

Supplement No. 177 implements a distribution rate increase. Specifically, Supplement No. 177:

- Page 5: Adds definition of "Billing Demand."
- Page 12: Updates Rule 12 "Bills - Rates - Disconnection" to add a new section regarding in-person meter reading.
- Page 14: Updates Rule 17 "Meter Installations."
- Page 17: Updates Rule 26 "Determination of Billing Demand."
- Page 25: For Rule 30 "Service For Less Than One Year," removes the Seasonal Residential Service class and associated minimum charge.
- Page 26: Updates Rule 30 "Service For Less Than One Year" to include language for when service is discontinued at the Customer's request.
- Page 37: Decreases the State Tax Adjustment Surcharge to 0.0708% as of January 29, 2026.
- Page 41: Increases the Customer Charge and the variable distribution charge for all energy consumption.
- Page 43: Increases the Customer Charge, the block charge, and the variable distribution charge for all energy consumption.
- Page 44: Increases the Minimum Charge and revises the definition of "Billing Demand."
- Page 45: Increases the Customer Charge, the block charges, and the variable distribution charge for all energy consumption.

LIST OF CHANGES MADE IN THIS SUPPLEMENT (cont'd)

- Page 46: Increases the Minimum Charge, block charge, and Voltage Discount.
Revises the definition of "Billing Demand."
- Page 47: Increases the monthly per-meter and per-light-post charges.
- Page 49: Increases the distribution charges for light fixtures installed prior
to March 13, 2018, and for all available LED Fixtures.
- Page 53: Increases the Customer Charge and the energy-based charge.
- Pages 59 and 60: Increases the Monthly Reservation Charge.

Supplement No. 177 also makes housekeeping revisions to the following
pages: Page 5A; Page 9; Page 38; Page 39; Page 43; and Page 45.

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DEFINITIONS

APPLICANT

Applicant includes the corporation, association, partnership or individual that is not currently receiving retail electricity services and who will be a direct purchaser of electric power for use at their facility, either from the Company or an EGS. For residential accounts, Applicant includes a natural person not currently receiving service who applies for residential service provided by a public utility or any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested.

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.

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COMPANY

Citizens' Electric Company of Lewisburg, Pa.

CONNECTED LOAD

Connected load is the combined rated capacity of all of Customer's lights, motors or other energy consuming devices.

CUSTOMER

Customer includes the corporation, association, partnership or individual that is a consumer of retail electricity services and who are direct purchasers of electric power for use at their facility, either from the Company or an EGS. For residential accounts, Customer includes a natural person in whose name a residential account is listed and who is primarily responsible for payment of bills rendered for the service or any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested.

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DEFINITIONS (cont'd)

CUSTOMER'S INSTALLATION

All wires, meter sockets, breaker or fuse panels, 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, ordinarily located on 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.

(C)

DEFAULT SERVICE

The provision of energy, capacity and transmission service as provider-of-last-resort 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) contract with an EGS for service and that EGS fails to deliver such energy.

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ELECTRIC DISTRIBUTION COMPANY (EDC)

An entity owning and providing facilities for the distribution of electricity to retail customers, except building or facility owners or operators that manage the internal distribution system serving such building or facility and that supply electric power and other related electric power services to occupants of the building or facility. In this tariff, EDC refers to Citizens' Electric Company.

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ELECTRIC GENERATION SUPPLIERS (EGS)

A person or corporation, including municipal corporation, which provides service outside its municipal limits except to the extent provided prior to the Competition Act. This includes brokers and marketers, aggregators or any other entities that sell to end-use customers electricity or related services utilizing the jurisdictional transmission or distribution facilities of an electric distribution company. The term excludes building or facility owner/operators that manage the internal distribution system for the building or facility and that supply electric power and other related power services to occupants of the building or facility. The term also excludes electric cooperative corporations except as provided in 15 Pa.C.S. § 74 (relating to generation choice for customers of electric cooperatives).

(C) Indicates Change

RULES AND REGULATIONS (cont'd)

4. CUSTOMER'S RESPONSIBILITY

Customer assumes full responsibility for the energy at and from the point of delivery thereof, and for the wires, apparatus, devices and appurtenances thereon used in connection with the service. Customer is warned of the risk of damage to property and the possibility of fire or personal injury resulting from improper wiring and manner of attachment or use and maintenance of electric appliances, fixtures and apparatus and is advised to allow no one except experienced and capable electricians to install or make any change, alteration, addition or repair to any part of Customer's installation. Customer shall indemnify, save harmless and defend Company against all claims, demands, cost or expense for loss, damage or injury to persons or property in any manner directly arising from, connected with, or growing out of the transmission or use of current by Customer at or on Customer's side of the point of delivery or on Company's side of point of delivery if such claim, demand, cost or expense results from the negligence of Customer.

5. CUSTOMER'S INSTALLATION

Customer's service and meter connections shall be installed in accordance with instructions of Company and shall be subject to Company's inspection and approval. Customer's service leads shall extend not less than two feet outside the exterior walls of building.

Customer's wiring and electric apparatus shall be installed, operated and maintained by Customer in accordance with and in conformity to any and all local or other governmental requirements, to rules and requirements of the National Electric Code in force from time to time, and all installations shall be inspected and approved by a competent electrical inspector before connection with Company's system will be made. All subsequent installations or changes shall be inspected and approved in advance of connection to Company's system. Company may assist Customer by advice as to the installation and maintenance of Customer's apparatus, may examine Customer's installation at any time, and may refuse to make connection or to commence or continue service whenever such installation is not in proper operating condition. (C)

The phase, voltage, size and type of all motors installed by Customer shall be subject to the approval of Company. Customer shall install motor starting devices, automatic circuit breakers, switches, fuses or overload devices of a type approved by Company, and shall adjust, renew or replace the same from time to time or on request of Company. Representatives of Company, at all reasonable times, may regulate, or make suggestions concerning the method of starting motors in order to keep excess current required for such starting as low as practicable, without in any way rendering Company responsible for control or operation of any such equipment. From and after the date of these Rules and Regulations, three (3) phase service will not be furnished for less than five (5) horsepower load. (C)

(C) Indicates Change

RULES AND REGULATIONS (cont'd)

11. CAPACITY OF COMPANY'S SERVICE FACILITIES

The service connections, transformers, meters and appliances have a definite limited capacity and no addition to the equipment or load of Customer connected shall be made without the previous consent of Company. A violation of this Rule makes Customer liable for damages resulting therefrom.

12. BILLS - RATES - DISCONNECTION

(a) Bills will be rendered monthly for service supplied during the preceding billing period. Bills will separately state the charges for regulated services, non-regulated services, and Default Service (if any). Normal billing is for a period of approximately 30 days. Bills will be computed on the basis of monthly rates, which will be prorated for initial or final bills which are for periods more or less than a month. Bills as rendered are due and payable at the office of the Company during business hours and shall be considered as received by the Customer when left at or mailed to the place where service is received or such other place as shall have been mutually agreed upon.

(b) The Company reads meters monthly unless conditions beyond its control make it impossible to obtain a reading. The Company may render an appropriately marked estimated bill when a meter reading is not obtained. Estimated bills shall be paid in accordance with the provisions of this Rule and the applicable rate schedule.

(1) A Customer may request an in-person reading of a meter that is otherwise read automatically in order to verify the accuracy of the reading. The Company may charge a fee of \$35.00 for the in-person reading, which will be included in the Customer's monthly bill. (C)

(c) If unusual circumstances occur during a period for which an estimated bill has been issued and are brought to the Company's attention an appropriate adjustment will be made by Company.

(d) If the bill is not paid within twenty days from the due date thereof as stated in the bill, Customer shall be considered delinquent in payment, and Company may, at any time thereafter prior to the payment thereof, after serving proper notice, discontinue service for non-payment of regulated and PLR service charges. Partial payments will be applied to the bill according to the requirements of subsection (g) below. Failure to receive the bill shall not entitle Customer to relief from payment of the gross bill if not paid within twenty days.

(e) In case the bill is for service to the United States of America, or the Commonwealth of Pennsylvania or any of their Departments or Institutions, the net rate period shall be thirty days.

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RULES AND REGULATIONS (cont'd)

14. [RESERVED]

15. TAXES ON CONTRIBUTIONS IN AID OF CONSTRUCTION AND CUSTOMER ADVANCES

Any contribution in aid of construction, customer advance or other like amounts received from the Customer which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a CIAC or customer advance will not be charged to the specific contributor of the capital.

16. POINT AND METHOD OF ADJUSTMENT

Energy supplied shall be measured at point of delivery or nearest suitable and available point by meters installed and maintained by Company at its expense. When service is metered at a point other than the point of delivery or at voltage other than the voltage of supply specified in the schedule the readings of the meters shall be corrected to conform to measurement at the point of delivery and the voltage of the supply.

17. METER INSTALLATIONS

(a) Unless it is specified to the contrary by tariff provision, each schedule applies to service supplied at one point of delivery through one watt-hour meter to one Customer for a single residence or a single business enterprise. No combination of the quantities of energy, demands or other items relating to two or more meters or services will be made for the purpose of billing as if the bill were for a single meter or service, except temporarily pending completion of necessary changes in facilities of Company.

(b) When two or more meters are to be installed in one building, such as office building or an apartment house, they shall be grouped if practicable at one common location convenient for reading and testing. Company shall designate the location for all meters installed. The premises owner is responsible for accurately labeling meters in accordance with Company specifications. The Company shall not be responsible for incorrect billing due to meters with incorrect, illegible, unclear, or missing labels.

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(c) A schedule applicable to theaters, hospitals, hotels, etc., which states it is available only when all service is supplied thereunder through a

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RULES AND REGULATIONS (cont'd)

24. COMPANY RESERVES THE RIGHT TO SHUT OFF SUPPLY (cont'd)

of the foregoing, termination of any residential Customer will be done in accordance with the provisions of 52 Pa. Code Chapter 56, "Standards and Billing Practices for Residential Utility Service," and 66 Pa.C.S. Chapter 14, "Responsible Utility Customer Protection," and other Pennsylvania Public Utility Commission Orders.

Consistent with 52 Pa. Code § 56.100, the Company will accept the following most current and valid documents as proof of household income: (1) income tax returns; (2) pay stubs; (3) benefit letters and governmental agency verification; and (4) other forms to be accepted at the Company's discretion. The Customer must provide this information within 10 days of the Company's request. This information may also be used by the Company to avoid termination and to determine deposit requirements, payment arrangements, and any other income-specific program.

Whenever the service is discontinued for non-payment of bill for regulated and/or Default Service charges, said service will not be reconnected until the bill for regulated and/or Default Service charges is paid or satisfactory arrangements are made for payment. An additional charge of not less than \$33.00 will be made for reconnecting during regular business hours, or \$47.00 if the reconnection must occur after regular working hours.

25. REMEDIES

Any failure by Company at any time to resort to any remedy available to it shall not be deemed a waiver of such remedy as to any matter arising in the future. Company reserves the right to shut off the supply of electric service and remove its equipment from the premises without notice in case a Writ of Execution is issued against Customer, or in case the premises at which service is supplied is levied upon, or in case of assignment or act of bankruptcy on the part of Customer.

26. DETERMINATION OF BILLING DEMAND

The method of determining the Billing Demand as stated in the applicable schedules is subject to the following regulations unless it is specified to the contrary in the schedule:

(a) Billing Demand shall reflect the Customer's maximum use of the distribution system during the 15-minute period of maximum use for the month. This shall be the maximum energy supplied by the Company to the Customer's meter during the applicable period or, for customer generators that qualify for Rider B - Net Metering, the greater of the maximum energy supplied by the Company to the meter or the nameplate generator capacity indicated on the application to interconnect.

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RULES AND REGULATIONS (cont'd)

29. SUPPLY OF SERVICE (cont'd)

C. METHOD OF SUPPLY (cont'd)

Ownership and maintenance of all facilities on the property or in the development on Company's side of the point of delivery that are not in or under buildings shall vest in the Company; the developer grants the Company, free-of-charge by perpetual easement, the sole right to move, maintain and extend these facilities. The developer agrees to pay the Company, in advance, the Company's estimated excess cost over normal overhead construction.

30. SERVICE FOR LESS THAN ONE YEAR

A. APPLICATION OF RULE

Unless a specific schedule is provided, service for less than one year will be supplied only under the terms of this rule, except, Company may, at its option, supply service for periods of less than one year under any standard schedule for purposes of test or demonstration.

Contracts for service for less than one year will be accepted by Company only when, in its judgment, it has available capacity of lines, transformers, generators and other equipment required therefor and only under Company's yearly schedules.

B. RATES

(1) Residential Service, except annually recurring seasonal service, will be supplied at the rates and minimum charges of the applicable yearly schedule without any added charges.

(2) Service will be supplied at the rates and minimum charges of the applicable yearly schedule plus a charge, payable in advance, to cover the estimated net costs of installing and removing the necessary wires and equipment and transferring or closing the account. (C)

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RULES AND REGULATIONS (cont'd)

30. SERVICE FOR LESS THAN ONE YEAR (cont'd)

B. RATES (cont'd)

(3) If service is discontinued at the request of the Customer, then the Company shall not be under any obligation to resume service to the same premises for the same Customer or the premises owner within twelve months unless it shall receive an amount equal to the minimum charge for each month of the intervening period, plus the cost of disconnection and reconnection. (C)

31. RESIDENTIAL SERVICE REQUIREMENTS

(a) Company's Residential Service, Schedule RS, except as otherwise provided herein, applies to the supply of single-phase electric service through one meter to a single private dwelling unit and its appurtenant detached buildings such as a garage, stable, barn, etc. A separate dwelling unit shall consist of three or more rooms having separate bathroom, kitchen and living room.

(b) The schedule applies to service for:

(1) A separate dwelling unit in an apartment house, but not the halls, basement, or other portions of such building common to more than one such unit.

(2) A private dwelling in which space is only occasionally used in connection with the conduct of a business or profession by a person residing therein.

(C) Indicates Change

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this tariff, a surcharge of 0.0708% will apply to all bills for service rendered on or after January 29, 2026.

(D) (C)

The State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission whenever the Company experiences a material change in any of the taxes used in calculation of the surcharge. Such recalculation will be submitted to the Commission within 10 days after the occurrence of the event which occasions such re-computation. If the recomputed surcharge is less than the one in effect the utility will, or if the recomputed surcharge is more than the one in effect the utility may, submit such re-computation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be ten days after filing. Any charges or credits in the surcharge shall be rolled into the base rates in the Company's next base rate proceeding.

(D) Indicates Decrease (C) Indicates Change

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

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 Rate Schedules RS, GLP-1, GLP-3, MBL, or OL, 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

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

The Generation Supply Service Rate - 2 ("GSSR-2") shall be charged to each customer who takes Default Service from the Company under Rate Schedules GLP-1 or GLP-3 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 PL 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 PL 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 PL 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 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

**SCHEDULE RS
RESIDENTIAL SERVICE**

APPLICATION OF SCHEDULE

Service supplied in accordance with Company's Residential Service Requirements contained in Rule 31, in Company's Rules and Regulations.

NET MONTHLY DISTRIBUTION RATE

\$15.00 Customer Charge

(I)

4.299 cents per kWh for all kWh

(I)

GENERATION SUPPLY RATES

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

GSSR-1 = 11.506 cents per kWh

(I) Indicates Increase

**SCHEDULE GLP-1
GENERAL LIGHT AND POWER SERVICE**

APPLICATION OF SCHEDULE

This rate schedule is for small general light and power service at secondary voltage or at a higher available voltage at the option of the Customer.

NET MONTHLY DISTRIBUTION RATE

\$18.00 Customer Charge	(I)
\$3.80 per kilowatt for all kilowatts of the Billing Demand	(I)
0.9800 cents per kWh for all kWh	(I)

GENERATION SUPPLY RATES

For customers purchasing generation supply service from Citizens' Electric Company's Default Service, the generation charge is the GSSR-1 or the GSSR-2, 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 the GSSR-1 Rider, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. (C)

GSSR-1 = 11.506 cents per kWh

Customers with a monthly Billing Demand of 400 kW or more during any month in the last 12 months will pay the GSSR-2. As set forth in the GSSR-2 Rider, the GSSR-2 rate includes the Administrative Charges defined in Rider 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 the GSSR-2 Rider. (C)

GSSR-2 Administrative Charge = -0.364 cents per kWh

(I) Indicates Increase (C) Indicates Change

SCHEDULE GLP-1 (cont'd)
GENERAL LIGHT AND POWER SERVICE

MINIMUM CHARGE

\$18.00 per month, plus \$3.80 per kW times the Billing Demand requirement of this rate schedule, but not less than 5 kW. (I) (C)

BILLING DEMAND

Billing Demand is defined in Rule 26(a), but not less than 50% of the highest Billing Demand during the preceding eleven months. (C)
(C)

Pending the installation of a demand meter, Billing Demand shall be determined by dividing the kilowatt-hour use by 200.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to all charges under this rate.

PAYMENT

The above net rates apply when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date the bill is mailed. After the due date, a late payment charge of 1.50% per month on the then unpaid and overdue balance will be added. The Company may also initiate collection procedures.

CONTRACT PERIOD

Not less than one year.

SPECIAL PROVISION

Upon application, pursuant to Act 103 of 1985, a volunteer fire company, non-profit ambulance service, non-profit rescue squad, or non-profit senior citizens' center may elect to have its electric service rendered under the Residential Service (RS) Rate Schedule upon execution of a contract for a minimum term of one year.

(I) Indicates Increase (C) Indicates Change

**SCHEDULE GLP-3
GENERAL LIGHT AND POWER SERVICE
50 KILOWATTS MINIMUM**

APPLICATION OF SCHEDULE

General light and power service for not less than 50 kilowatts of Billing Demand from available lines of three phase 230 volts or at a higher available voltage at the option of the Customer. (C)

NET MONTHLY DISTRIBUTION RATE

\$100.00 Customer Charge	(I)
\$6.54 per kilowatt for all kilowatts of the Billing Demand	(I)
1.157 cents per kWh for 30 kWh per kilowatt of the Billing Demand	(I)
0.126 cents per kWh for all additional kWh	(I)

GENERATION SUPPLY RATES

For customers purchasing generation supply service from Citizens' Electric Company's Default Service, the generation charge is the GSSR-1 or the GSSR-2, 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 the GSSR-1 Rider, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. (C)

GSSR-1 = 11.506 cents per kWh

Customers with a monthly Billing Demand of 400 kW or more during any month in the last 12 months will pay the GSSR-2. As set forth in the GSSR-2 Rider, the GSSR-2 rate includes the Administrative Charges defined in Rider 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 the GSSR-2 Rider. (C)

GSSR-2 Administrative Charge = -0.364 cents per kWh

(C) Indicates Change (I) Indicates Increase

SCHEDULE GLP-3 (cont'd)
GENERAL LIGHT AND POWER SERVICE
50 KILOWATTS MINIMUM

MINIMUM CHARGE

The monthly minimum charge is the customer charge of \$100.00, plus (I)
\$6.54 per kW times the Billing Demand requirement of this rate schedule but (I) (C)
not less than 50 kW.

BILLING DEMAND

Billing Demand is defined in Rule 26(a), but not less than 50% of the (C)
highest Billing Demand during the preceding eleven months. (C)

VOLTAGE DISCOUNT

28.568 cents per kilowatt of Billing Demand when service is supplied at (I)
12,000 volts for loads over 1000 kilowatts.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied
to all charges under this rate.

PAYMENT

The above net rates apply when bills are paid on or before the due date
specified on the bill, which is not less than 20 days from the date the bill
is mailed. After the due date, a late payment charge of 1.50% per month on
the then unpaid and overdue balance will be added. The Company may also
initiate collection procedures.

CONTRACT PERIOD

Not less than one year.

(I) Indicates Increase (C) Indicates Change

**SCHEDULE MBL
MUNICIPAL BOULEVARD STREET LIGHTING SERVICE BY CONTRACT
WITH MUNICIPAL AUTHORITIES**

AVAILABILITY

This schedule applies to street lighting controlled by Company when proper underground cables and lighting standards are available in the Borough of Lewisburg, Pennsylvania.

NET MONTHLY DISTRIBUTION RATE

\$5.66 for each meter	(I)
\$5.87 for each light post connected to the meter	(I)

GENERATION SUPPLY RATES

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

GSSR-1 = 11.506 cents per kWh

(I) Indicates Increase

**SCHEDULE OL
 OUTDOOR LIGHTING SERVICE BY CONTRACT
 HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) &
 LIGHT EMITTING DIODE (LED)**

APPLICATION OF SCHEDULE

Outdoor dusk to dawn lighting service to any customer when such service can be supplied from existing overhead or underground secondary supply lines.

NET MONTHLY RATES

FIXTURES INSTALLED PRIOR TO MARCH 13, 2018

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation***	Total Cost
100	HPS*	8,500	OH	Open	\$11.10	\$5.24	\$16.34
100	HPS*	8,500	UG	Open	\$18.04	\$5.24	\$23.28
100	HPS*	8,500	UG	Colonial**	\$26.73	\$5.24	\$31.97
400	HPS*	45,000	OH	Cobra	\$17.35	\$18.73	\$36.08
175	MV*	6,650	UG	Cobra	\$18.04	\$8.05	\$26.09
175	MV*	6,650	OH	Open	\$8.88	\$8.05	\$16.93

(I)
 |
 (I)

LED FIXTURES

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation***	Total Cost
45	LED	5,000	OH	Cobra	\$15.78	\$1.81	\$17.59
45	LED	5,000	UG	Cobra	\$23.01	\$1.81	\$24.82
50	LED	5,000	UG	Colonial	\$32.49	\$2.01	\$34.50
140	LED	15,000	OH	Cobra	\$19.85	\$5.64	\$25.49
140	LED	15,000	UG	Cobra	\$27.04	\$5.64	\$32.68
280	LED	20,000	OH	Cobra	\$25.05	\$11.28	\$36.33
280	LED	20,000	UG	Cobra	\$32.25	\$11.28	\$43.53

(I)
 |
 (I)

*MV and HPS lamps are no longer being offered for new installations. The Company reserves the right to replace any existing MV or HPS installation with a comparable LED alternative.

**Colonial HPS and MV fixtures installed prior to March 1, 2008 will be billed at the 100W HPS UG open-type fixture rate.

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

Alternative EGS supply is not available under this tariff.

(I) Indicates Increase

**SCHEDULE SH
SPACE HEATING**

APPLICATION OF SCHEDULE

This rate schedule is in the process of elimination and is available only to customers and service locations supplied hereunder continuously on and after August 8, 1981. For Space Heating through a separate meter for single phase service or three phase service, if available. Use of service for air conditioning and water heating equipment may be supplied hereunder in connection with the space heating equipment, all in accordance with the requirements specified herein.

NET MONTHLY DISTRIBUTION RATE

\$24.00 Customer Charge		(I)
5.272 cents per kWh		(I)

GENERATION SUPPLY RATES

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

GSSR-1 = 11.506 cents per kWh

(I) Indicates Increase

**COGENERATION & SMALL POWER PRODUCTION
QUALIFYING FACILITY SERVICE (cont'd)**
(Applicable to All Rate Schedules)

**SALES TO QUALIFYING FACILITIES, SPPs AND COGENERATION FACILITIES
OF OVER 50 KW (cont'd)**

3. For Facilities producing, or securing from sources other than the Company, 75% or more of its total power requirements:
 - A. Supplemental Power and Backup & Maintenance Power will be provided at the GLP-3 Tariff Rate, subject to the following conditions and modifications:
 1. Billing demand is the average number of kW supplied during the fifteen (15) minute period of maximum use during the current month. The minimum of 50% of the highest kW of the preceding eleven months does not apply in making this calculation.
 2. Minimum Charge is the customer charge of \$50.22 plus the monthly Reservation Charge (see Section 4) and any meter service charges. The 50 kW minimum demand applicable under the GLP-3 Tariff Rate does not apply.
 3. The voltage discount applicable under the GLP-3 Tariff Rate does not apply.
4. Monthly Reservation Charge: Facilities billed under the rates and provisions of Section 3 will be required to pay a Monthly Reservation Charge calculated in accordance with the following formula:

$$\$3.06 \times kW_{RC} \quad (I)$$

kW_{RC} is the Reserve Capacity specified in paragraph 4B.

This Reservation Charge includes the applicable Gross Receipts Tax.

(I) Indicates Increase

**COGENERATION & SMALL POWER PRODUCTION
QUALIFYING FACILITY SERVICE (cont'd)**
(Applicable to All Rate Schedules)

**SALES TO QUALIFYING FACILITIES, SPPs AND COGENERATION FACILITIES
OF OVER 50 KW (cont'd)**

4. Monthly Reservation Charge (cont'd)

- A. A credit will be applied to the Reservation Charge in accordance with the following formula:

$$\$3.06 \times kW_{BD}$$

(I)

kW_{BD} is the kW of monthly Billing Demand. The maximum monthly credit shall not exceed the Reservation Charge.

- B. The Facility must notify the Company in writing by December 1 of each year indicating the total Reserve Capacity in kW, that the Company must be prepared to furnish during the subsequent calendar year.
- C. In the event the actual kW capacity taken in any month exceeds the Reserve Capacity specified by the Facility for the current year, then that kW capacity will become the kW of Reserve Capacity for all subsequent months of the current year. The Company will be entitled to recover revenue based on the new kW of Reserved Capacity, plus a twenty-five percent (25%) surcharge on those recovered revenues, for each month dating back to the beginning of the calendar year.

(I) Indicates Increase

A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

**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	\$ 649	A
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Lines 1, 2, 3, and 4	\$ 649	
6 PURTA Surcharge Rate Adjustment	\$ -	B
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	C
8 Total of Lines 5, 6, and 7	\$ 649	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ 690	
10 STAS reconciliation for period January 1, 2025 through December 31, 2025	<u>\$ 10,798</u>	D
11 Total of Lines 9 and 10	\$ 11,487	
12 Gross Intrastate Operating Revenues derived from service under rates subject to the jurisdiction of the Pa. Public Utility Commission for the application period January 1, 2024 through December 31, 2024 with adjustments (Page 11)	\$ 16,234,546	E
13 Surcharge rate to be applied for the period January 29, 2026 through December 31, 2026 (Line 11 divided by Line 12)	<u><u>0.0708%</u></u>	

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/29/26 - 12/31/26

Public Utility Realty Tax Assessment (PURTA)

1	7/30/2025 Notice of Determination Adjustments: State Tax Property Value at December 31, 2024	\$ 1,128,816	
2	Pa. Public Utility Realty Tax (Based on applied rate of 23.31890 mills x Line 1)	\$ 26,323	
3	7/31/2024 Notice of Determination Adjustments: State Tax Property Value at December 31, 2023	\$ 1,078,272	
4	Pa. Public Utility Realty Tax (Based on applied rate of 23.7970 mills x Line 1)	\$ 25,660	
5	2026 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 663</u>

continued on page 2A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/29/26 - 12/31/26Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 2 (Line 5)		\$	663
Notice of Determination Adjustments:				
				<u>7/30/2025</u>
2	<u>2020 PURTA</u>			
	Liability Adjustment	\$	(33)	\$ (33)
3	<u>2021 PURTA</u>			
	Liability Adjustment	\$	(33)	\$ (33)
4	<u>2022 PURTA</u>			
	Liability Adjustment	\$	14	\$ 14
5	<u>2023 PURTA</u>			
	Liability Adjustment	\$	38	\$ 38
7	Total 2026 PURTA Adjustment (Lines 1 through 19)			\$ 649

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/29/26 - 12/31/26Public Utility Realty Tax Assessment SurchargeTax Year Ending 2026

Projected taxable revenues for period January 1, 2026 to December 31, 2026 (Page 13)	\$ 21,653,672
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 Surcharge	<u><u>\$ -</u></u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/29/26 - 12/31/26

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)	\$ 21,653,672
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>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

**Reconciliation of State Tax Adjustment Surcharge
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	\$ 548	2
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Items 1, 2, 3, and 4	\$ 548	
6 PURTA Surcharge Rate Adjustment	\$ -	3
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	4
8 Total of Lines 5, 6, and 7	\$ 548	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ 583	
10 STAS reconciliation for period Jan. 1, 2024 through December 31, 2024	<u>\$ 5,652</u>	
11 Total of Lines 9 and 10	\$ 6,235	
12 STAS Revenue Collections (Page 11)	<u>\$ (4,563)</u>	5
13 (Over)/Under Collection (Line 11 minus Line 12)	<u><u>\$ 10,798</u></u>	

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 1

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2023

****Capital Stock Tax Phased out in 2016****
Capital Stock Tax @ .00 mills effective 1/1/17

1	Tax Base -- year 2017 see attached page 2 of 2017 PA Tax Report		\$	-
2	Tax Millage in basic rates (2020)	0.000000		
3	Tax Millage effective 1/1/20	<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>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 2

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

Public Utility Realty Tax Assessment (PURTA)

1	7/31/2024 Notice of Determination Adjustments: State Tax Property Value at December 31, 2023	\$ 1,078,272	
2	Pa. Public Utility Realty Tax (Based on applied rate of 23.7970 mills x Line 1)		\$ 25,660
3	8/1/2023 Notice of Determination Adjustments: State Tax Property Value at December 31, 2022	\$ 1,010,880	
4	Pa. Public Utility Realty Tax (Based on applied rate of 24.8531 mills x Line 1)		\$ 25,124
5	2025 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 536</u>

continued on page 7A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 2

Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 7 (Line 5)		\$	536
Notice of Determination Adjustments:				
		<u>7/31/2024</u>		
2	<u>2019 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
3	<u>2020 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
4	<u>2021 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
5	<u>2022 PURTA</u>			
	Liability Adjustment	\$	9	\$ 9
7	Total 2026 PURTA Adjustment (Lines 1 through 18)		\$	548

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 3

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

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2025

Taxable revenues for Pa. gross receipts tax
for period January 1, 2025 to December 31, 2025 (Page 12) \$ 18,409,864

PURTA surcharge rate as established by the Department
of Revenue and published in the Pennsylvania Bulletin on September 21, 2024 0.0000

2025 PURTA Surcharge \$ -

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

Schedule 4

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

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

Tax Year Ending 2025

1	Taxable revenues for Pa. gross receipts tax for period January 1, 2025 to December 31, 2025 (Page 12)	\$ 18,409,864
2	RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on December 1, 2001	<u>\$ -</u>
3	Projected increase in applicable 2025 gross receipts tax liability based on RNR tax rate adjustment	<u><u>\$ -</u></u>

ATTACHMENT E

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Schedule 5

STAS Revenue Collected/(Refunded)
for period January 1, 2025 through December 31, 2025

<u>Month</u>	<u>Tax Surcharge</u>
January	\$ (477)
February	\$ (520)
March	\$ (388)
April	\$ (328)
May	\$ (266)
June	\$ (338)
July	\$ (416)
August	\$ (417)
September	\$ (346)
October	\$ (310)
November	\$ (371)
December (estimate)	\$ (386)
Total STAS Collected/(Refunded)	<u>\$ (4,563)</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

OPERATING REVENUES

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

Residential	\$ 11,233,781	
Commercial & Industrial	\$ 4,803,152	
Public Street & Highway Lighting	\$ 167,186	
Customer' Forfeited Discounts	\$ 28,404	
	<u> </u>	
Total Gross Electric Revenue including Tax Surcharge *		\$ 16,232,523
Less: Tax Surcharge collected		<u>\$ (2,023)</u>
Total Electric Revenue projected for application period January 1, 2026 through December 31, 2026		<u><u>\$ 16,234,546</u></u>

*Revenue does not include unbilled revenue.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Revenues Billed from Service 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>Total Revenues</u>
January	17,021	\$ 1,876,660	\$ 2,954	\$ 1,879,614
February	18,498	\$ 2,046,715	\$ 3,049	\$ 2,049,764
March	13,902	\$ 1,525,874	\$ 3,740	\$ 1,529,614
April	12,081	\$ 1,292,202	\$ 3,126	\$ 1,295,328
May	10,154	\$ 1,045,019	\$ 2,544	\$ 1,047,563
June	11,035	\$ 1,348,157	\$ 2,054	\$ 1,350,211
July	13,339	\$ 1,661,020	\$ 2,341	\$ 1,663,361
August	13,996	\$ 1,669,037	\$ 2,646	\$ 1,671,683
September	11,566	\$ 1,381,751	\$ 2,907	\$ 1,384,658
October	10,469	\$ 1,241,275	\$ 2,638	\$ 1,243,913
November	12,016	\$ 1,486,233	\$ 2,039	\$ 1,488,272
December (estimate)	15,845	1,803,203	2,681	\$ 1,805,883
Totals	159,922	\$ 18,377,146	\$ 32,719	\$ 18,409,864

*Does not include unbilled revenue.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Projected Revenues Billed from Service 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	17,035	\$ 2,320,373	\$ 2,610	\$ 2,322,983
February	18,513	\$ 2,521,695	\$ 2,610	\$ 2,524,305
March	13,914	\$ 1,895,255	\$ 2,610	\$ 1,897,865
April	12,120	\$ 1,650,891	\$ 2,610	\$ 1,653,501
May	10,198	\$ 1,389,091	\$ 2,610	\$ 1,391,701
June	11,096	\$ 1,511,410	\$ 2,610	\$ 1,514,020
July	13,410	\$ 1,826,604	\$ 2,610	\$ 1,829,215
August	14,072	\$ 1,916,777	\$ 2,610	\$ 1,919,387
September	11,634	\$ 1,584,692	\$ 2,610	\$ 1,587,302
October	10,708	\$ 1,458,495	\$ 2,610	\$ 1,461,105
November	11,658	\$ 1,587,928	\$ 2,610	\$ 1,590,538
December	14,383	\$ 1,959,139	\$ 2,610	\$ 1,961,749
Totals	158,740	\$ 21,622,351	\$ 31,321	\$ 21,653,672

*Does not include unbilled revenue.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

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

		<u>Distribution Only</u>
1	Net Operating Income Excluding Income Taxes	\$1,627,823
2		
3	<u>Synchronized interest expense:</u>	
4	Rate base	17,202,327
5	Less: CWIP	<u>0</u>
6	Rate base for interest computation	17,202,327
7	Weighted Cost of debt	<u>2.793%</u>
8	Synchronized interest expense	480,461
9	Taxable income before depreciation tax adjustments	<u>1,147,362</u>
10		
11	<u>Pennsylvania depreciation adjustment:</u>	
12	Tax depreciation (using DDB method)	(1,399,256)
13	Book depreciation	<u>1,409,998</u>
14	Pennsylvania depreciation adjustment	10,742
15	Pennsylvania taxable income	<u>1,158,104</u>
16	Regulatory Pennsylvania income tax expense	7.49% 86,742
		<u>7.49% 86,742</u>
17	Regulatory Pennsylvania Income Tax Expense Credit	<u>-</u>
	Monthly CNIT Credit	<u>-</u>

AppIndex (C

Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2026 (Order)
INDEX TO JP APPENDICES

Line	Reference	DESCRIPTION
1	Index	INDEX TO JP APPENDICES
2	Appendix A	Summary Of Proposed Increase to Distribution Revenue
3	Appendix B	Summary Of Rates- Present And New (Per Order)
4	Appendix B1	Bill Comparisons (including GSSR effective June 1, 2025)
5	Appendix B2	Bill Comparisons (excluding GSSR)
6		

AppA (Order) **Citizens' Electric Company of Lewisburg**
Rate Case with Fully Projected Future Test Year 2026 (Order)

Summary Of Proposed Increase to Distribution Revenue
Fully Projected Future Test Year 2026

Line	Description	Distribution Total- Present Rates	Distribution - Proposed Increase	Distribution Total- Proposed Rates
1	<u>Residential Customers</u>	<u>B3</u>		<u>B6-3</u>
2	RS	3,903,746	954,116	4,857,862
3		3,903,746	954,116	4,857,862
4				
5	<u>Commercial and Industrial Customers</u>			
6	GLP 1	1,092,138	193,732	1,285,871
7	GLP 3	909,143	201,435	1,110,578
8	SH	8,741	1,697	10,438
9		2,010,022	396,865	2,406,887
10				
11	MBL	26,151	12,418	38,568
12	OL	115,224	25,509	140,733
13	Lighting	141,375	37,926	179,301
14				
15	TOTAL	\$6,055,143	\$1,388,907	\$7,444,051

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2026 (Order)**

**Summary Of Rates- Present And New (Per Order)
Fully Projected Future Test Year 2026**

Line	Description	Present Rates (excl GSSR)	GSSR	Present Rates (incl GSSR)	Per Order Rates (excl GSSR)	GSSR	Per Order Rates (incl GSSR present)	Increase (excl GSSR)	Increase (incl GSSR present)
1	Schedule RS- Residential Service								
2	Customer Charge per Bill	\$13.10		\$13.10	\$15.00		\$15.00	14.5%	
3									
4	Energy Charge, per kWh- All	\$0.03368	\$0.086950	\$0.12063	\$0.04299	\$0.086950	\$0.12994	27.6%	7.7%
5	Schedule SH- Space Heating								
6	Customer Charge per Bill	\$20.19		\$20.19	\$24.00		\$24.00	18.9%	
7	Energy Charge, per kWh- All	\$0.04413	\$0.08695	\$0.13108	\$0.05272	\$0.08695	\$0.13967	19.5%	6.6%
8	Schedule GLP-1								
9	Customer Charge per Bill	\$16.00		\$16.00	\$18.00		\$18.00	12.5%	
10									
11	Energy Charge, All kWh	\$0.009630	\$0.086950	\$0.09658	\$0.009800	\$0.086950	\$0.09675	1.8%	0.2%
12									
13	Demand Charge, per kW-Mth	\$3.74		\$3.74	\$3.80		\$3.80	1.6%	1.6%
14	Schedule GLP-3								
15	Customer Charge per Bill	\$55.00		\$55.00	\$100.00		\$100.00	81.8%	
16									
17	<u>Energy Charge, per kWh</u>								
18	First 30 kWh X Billed Demand kW	\$0.009490	\$0.086950	\$0.0964	\$0.011570	\$0.086950	\$0.09852	21.9%	2.2%
19	Additional kWh	\$0.001030	\$0.086950	\$0.0880	\$0.001260	\$0.086950	\$0.08821	22.3%	0.3%
20	Reservation Charge per kW-Mth	\$2.51		\$2.51	\$3.06		\$3.06	21.9%	21.9%
21	Voltage Discount per kWh	(\$0.234420)		(\$0.234420)	(\$0.285680)		(\$0.285680)	21.9%	21.9%
22	Demand Charge, per kW-Mth	\$5.37		\$5.37	\$6.54		\$6.54	21.8%	21.8%
23	Schedule MBL								
24	MBL- Meter	\$3.84			\$5.66				
25	MBL- Post	\$3.98			\$5.87				
26	Schedule OL								
27	OL 175W MV OH Open	\$7.27	49		\$8.88				
28	OL 175W MV UG Cobra	\$14.77	7		\$18.04				
29	OL 100W HPS OH	\$9.09	24		\$11.10				
30	OL 100W HPS UG	\$14.77	13		\$18.04				
31	OL 100W HPS Colonial	\$21.88	0		\$26.73				
32	OL 400W HPS OH Cobra	\$14.20	3		\$17.35				
33	LED 15K Lum OH Cobra	\$16.25	23		\$19.85				
34	LED 5K Lum OH Cobra	\$12.92	409		\$15.78				
35	LED 5K Lum UG Colonial	\$26.60	76		\$32.49				
36	LED 5K Lum UG Cobra	\$18.84	29		\$23.01				
37	LED 20K Lum OH Cobra	\$20.51	17		\$25.05				
38	LED 20K Lum UG Cobra	\$26.40	1		\$32.25				
39	LED 15K Lum UG Cobra	\$22.14	4		\$27.04				
40	Average	\$14.66	655		\$17.90				
	Monthly \$	\$115,224			\$140,733				

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2026 (Order)
Bill Comparisons (including GSSR effective June 1, 2025)
Fully Projected Future Test Year 2026**

		Schedule GLP-1					
		Present Rates		Proposed Rates		Proposed Increase	
	Sales (kWh)	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%
28							
29							
30							
31	7 kW	0	42.18	44.60		2.42	5.7%
32	Load factor 10%	511	105.45	107.96	0.21127	2.51	2.4%
33	Load factor 20%	1,022	168.72	171.32	0.16763	2.59	1.5%
34	Load factor 35%	1,789	263.63	266.36	0.14893	2.72	1.0%
35	Load factor 50%	2,555	358.54	361.39	0.14145	2.85	0.8%
36	Load factor 60%	3,066	421.81	424.75	0.13854	2.94	0.7%
37	Load factor 75%	3,833	516.72	519.79	0.13563	3.07	0.6%
38							
39	10 kW Demand	0	53.40	56.00		2.60	4.9%
40	Load factor 10%	730	143.79	146.51	0.20070	2.72	1.9%
41	Load factor 20%	1,460	234.18	237.03	0.16235	2.85	1.2%
42	Load factor 35%	2,555	369.76	372.79	0.14591	3.03	0.8%
43	Load factor 50%	3,650	505.34	508.56	0.13933	3.22	0.6%
44	Load factor 60%	4,380	595.73	599.08	0.13678	3.34	0.6%
45	Load factor 75%	5,475	731.31	734.85	0.13422	3.53	0.5%
46							
47	25 kW Demand	0	109.50	113.00		3.50	3.2%
48	Load factor 10%	1,825	335.47	339.28	0.18591	3.81	1.1%
49	Load factor 20%	3,650	561.44	565.56	0.15495	4.12	0.7%
50	Load factor 35%	6,388	900.40	904.99	0.14168	4.59	0.5%
51	Load factor 50%	9,125	1,239.36	1,244.41	0.13637	5.05	0.4%
52	Load factor 60%	10,950	1,465.33	1,470.69	0.13431	5.36	0.4%
53	Load factor 75%	13,688	1,804.29	1,810.11	0.13225	5.83	0.3%
54							
55	40 kW Demand	0	165.60	170.00		\$4.40	2.7%
56	Load factor 10%	2,920	527.15	532.05	0.18221	4.90	0.9%
57	Load factor 20%	5,840	888.71	894.10	0.15310	5.39	0.6%
58	Load factor 35%	10,220	1,431.04	1,437.18	0.14062	6.14	0.4%
59	Load factor 50%	14,600	1,973.37	1,980.25	0.13563	6.88	0.4%
60	Load factor 60%	17,520	2,334.93	2,342.30	0.13369	7.38	0.3%
61	Load factor 75%	21,900	2,877.26	2,885.38	0.13175	8.12	0.3%

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2026 (Order)
Bill Comparisons (including GSSR effective June 1, 2025)
Fully Projected Future Test Year 2026**

		Schedule GLP-3					
		Present Rates		Proposed Rates		Proposed Increase	
Sales (kWh)		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%
62							
63							
64							
65							
66	Monthly Minimum	\$860.50		\$1,081.00		220.50	25.6%
67							
68	150 kW Demand						
69	Load Factors						
70	Minimum	\$860.50		\$1,081.00		220.50	25.6%
71	30%	32,850	4,683.55	4,919.93	0.14977	236.38	5.1%
72	40%	43,800	5,945.21	6,184.11	0.14119	238.90	4.0%
73	50%	54,750	7,206.87	7,448.28	0.13604	241.42	3.4%
74	60%	65,700	8,468.52	8,712.46	0.13261	243.94	2.9%
75	75%	82,125	10,361.01	10,608.73	0.12918	247.71	2.4%
76							
77							
78							
79							
80							
81							
82							
83							
84	400 kW Demand						
85	Load Factors						
86	Minimum	\$2,203.00		\$2,716.00		513.00	23.3%
87	30%	87,600	12,397.79	12,953.14	0.14787	555.35	4.5%
88	40%	116,800	15,762.22	16,324.28	0.13976	562.06	3.6%
89	50%	146,000	19,126.64	19,695.42	0.13490	568.78	3.0%
90	60%	175,200	22,491.06	23,066.56	0.13166	575.50	2.6%
91	75%	219,000	27,537.70	28,123.27	0.12842	585.57	2.1%
92							
93							
94							
95							
96							
97							
98							
99							
100							

**Citizens' Electric Company of Lewisburg
 Rate Case with Fully Projected Future Test Year 2026 (Order)
 Bill Comparisons (excluding GSSR)
 Fully Projected Future Test Year 2026**

		Schedule RS- Residential Service						
		Present Rates		Proposed Rates		Proposed Increase		
Average	Sales (kWh)	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%	
1	Minimum	\$13.10		\$15.00		\$1.90	14.5%	
2	1	13.13	\$13.13368	15.04	\$15.04299	1.91	14.5%	
3	100	16.47	\$0.16468	19.30	0.19299	2.83	17.2%	
4	250	21.52	\$0.08608	25.75	0.10299	4.23	19.6%	
5	500	29.94	\$0.05988	36.50	0.07299	6.56	21.9%	
6	700	36.68	\$0.05239	45.09	0.06442	8.42	23.0%	
7	1,000	46.78	\$0.04678	57.99	0.05799	11.21	24.0%	
8	All Residential, annual	55.20	\$0.04416	68.74	0.05499	13.54	24.5%	
9	1,500	63.62	\$0.04241	79.49	0.05299	15.87	24.9%	
10	2,000	80.46	\$0.04023	100.98	0.05049	20.52	25.5%	
11	3,000	114.14	\$0.03805	143.97	0.04799	29.83	26.1%	
12								
13		Schedule SH- Space Heating						
14		Present Rates		Proposed Rates		Proposed Increase		
	Average	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%	
15	Minimum	\$20.19		\$24.00		\$3.81	18.9%	
16	1	20.23	\$20.23413	24.05	\$24.05272	3.82	18.9%	
17	100	24.60	0.24603	29.27	0.29272	4.67	19.0%	
18	250	31.22	0.12489	37.18	0.14872	5.96	19.1%	
19	500	42.26	0.08451	50.36	0.10072	8.11	19.2%	
20	1,000	64.32	0.06432	76.72	0.07672	12.40	19.3%	
21	1,500	86.39	0.05759	103.08	0.06872	16.70	19.3%	
22	2,500	130.52	0.05221	155.80	0.06232	25.29	19.4%	
23	3,400	170.23	0.05007	203.25	0.05978	33.02	19.4%	
24	All SH, annual	240.84	0.04817	287.60	0.05752	46.76	19.4%	
25	5,000	240.84	0.04817	287.60	0.05752	46.76	19.4%	
26	7,000	329.10	0.04701	393.04	0.05615	63.94	19.4%	
27								

**Citizens' Electric Company of Lewisburg
 Rate Case with Fully Projected Future Test Year 2026 (Order)
 Bill Comparisons (excluding GSSR)
 Fully Projected Future Test Year 2026**

		Schedule GLP-1					
		Present Rates		Proposed Rates		Proposed Increase	
	Sales (kWh)	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%
28							
29							
30							
31	7 kW	0	42.18	44.60		2.42	5.7%
32	Load factor 10%	511	47.10	49.61	0.09708	2.51	5.3%
33	Load factor 20%	1,022	52.02	54.62	0.05344	2.59	5.0%
34	Load factor 35%	1,789	59.40	62.13	0.03474	2.72	4.6%
35	Load factor 50%	2,555	66.78	69.64	0.02726	2.85	4.3%
36	Load factor 60%	3,066	71.71	74.65	0.02435	2.94	4.1%
37	Load factor 75%	3,833	79.09	82.16	0.02144	3.07	3.9%
38							
39	10 kW Demand	0	53.40	56.00		2.60	4.9%
40	Load factor 10%	730	60.43	63.15	0.08651	2.72	4.5%
41	Load factor 20%	1,460	67.46	70.31	0.04816	2.85	4.2%
42	Load factor 35%	2,555	78.00	81.04	0.03172	3.03	3.9%
43	Load factor 50%	3,650	88.55	91.77	0.02514	3.22	3.6%
44	Load factor 60%	4,380	95.58	98.92	0.02259	3.34	3.5%
45	Load factor 75%	5,475	106.12	109.66	0.02003	3.53	3.3%
46							
47	25 kW Demand	0	109.50	113.00		3.50	3.2%
48	Load factor 10%	1,825	127.07	130.89	0.07172	3.81	3.0%
49	Load factor 20%	3,650	144.65	148.77	0.04076	4.12	2.9%
50	Load factor 35%	6,388	171.01	175.60	0.02749	4.59	2.7%
51	Load factor 50%	9,125	197.37	202.43	0.02218	5.05	2.6%
52	Load factor 60%	10,950	214.95	220.31	0.02012	5.36	2.5%
53	Load factor 75%	13,688	241.31	247.14	0.01806	5.83	2.4%
54							
55	40 kW Demand	0	165.60	170.00		\$4.40	2.7%
56	Load factor 10%	2,920	193.72	198.62	0.06802	4.90	2.5%
57	Load factor 20%	5,840	221.84	227.23	0.03891	5.39	2.4%
58	Load factor 35%	10,220	264.02	270.16	0.02643	6.14	2.3%
59	Load factor 50%	14,600	306.20	313.08	0.02144	6.88	2.3%
60	Load factor 60%	17,520	334.32	341.70	0.01950	7.38	2.2%
61	Load factor 75%	21,900	376.50	384.62	0.01756	8.12	2.2%

**Citizens' Electric Company of Lewisburg
 Rate Case with Fully Projected Future Test Year 2026 (Order)
 Bill Comparisons (excluding GSSR)
 Fully Projected Future Test Year 2026**

		Schedule GLP-3					
		Present Rates		Proposed Rates		Proposed Increase	
		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%
62							
63							
64							
65	Sales (kWh)						
66	Monthly Minimum	\$860.50		\$1,081.00		220.50	25.6%
67	150 kW Demand						
68	Load Factors Minimum	\$860.50		\$1,081.00		220.50	25.6%
69	30% 32,850	932.41	0.02838	1,168.79	0.03558	236.38	25.4%
70	40% 43,800	943.68	0.02155	1,182.58	0.02700	238.90	25.3%
71	50% 54,750	954.96	0.01744	1,196.38	0.02185	241.42	25.3%
72	60% 65,700	966.24	0.01471	1,210.18	0.01842	243.94	25.3%
73	75% 82,125	983.16	0.01197	1,230.87	0.01499	247.71	25.2%
74							
75	400 kW Demand						
76	Load Factors Minimum	\$2,203.00		\$2,716.00		513.00	23.3%
77	30% 87,600	2,394.75	0.02734	2,950.10	0.03368	555.35	23.2%
78	40% 116,800	2,424.82	0.02076	2,986.89	0.02557	562.06	23.2%
79	50% 146,000	2,454.90	0.01681	3,023.68	0.02071	568.78	23.2%
80	60% 175,200	2,484.98	0.01418	3,060.47	0.01747	575.50	23.2%
81	75% 219,000	2,530.09	0.01155	3,115.66	0.01423	585.57	23.1%
82							
83	750 kW Demand						
84	Load Factors Minimum	\$4,082.50		\$5,005.00		922.50	22.6%
85	30% 164,250	4,442.03	0.02704	5,443.93	0.03314	1,001.90	22.6%
86	40% 219,000	4,498.42	0.02054	5,512.92	0.02517	1,014.50	22.6%
87	50% 273,750	4,554.81	0.01664	5,581.90	0.02039	1,027.09	22.6%
88	60% 328,500	4,611.21	0.01404	5,650.89	0.01720	1,039.68	22.6%
89	75% 410,625	4,695.79	0.01144	5,754.36	0.01401	1,058.57	22.5%
90							
91	1500 kW Demand						
92	Load Factors Minimum	\$8,110.00		\$9,910.00		1,800.00	22.2%
93	30% 328,500	8,829.06	0.02688	10,787.86	0.03284	1,958.81	22.2%
94	40% 438,000	8,941.84	0.02042	10,925.83	0.02494	1,983.99	22.2%
95	50% 547,500	9,054.63	0.01654	11,063.80	0.02021	2,009.18	22.2%
96	60% 657,000	9,167.41	0.01395	11,201.77	0.01705	2,034.36	22.2%
97	75% 821,250	9,336.59	0.01137	11,408.73	0.01389	2,072.14	22.2%