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April 1, 2026

VIA ELECTRONIC FILING

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

RE: Citizens' Electric Company of Lewisburg, PA (Compliance Filing); Docket No. R-2025-3054394

Dear Secretary Homsher:

Attached for filing with the Pennsylvania Public Utility Commission ("Commission") is an update to Exhibit___HSG-1, Schedule C3, for the years 2024-2025 for Citizens' Electric Company of Lewisburg, PA ("Citizens" or "Company") in compliance with the Commission's Order entered January 15, 2026 ("Rate Case Order"), in the above-referenced proceeding. This filing complies with paragraph 29 of the Joint Petition for Non-Unanimous Settlement approved by the Rate Case Order.

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

Please contact the undersigned with any questions regarding this filing.

Thank you.

Sincerely,

A handwritten signature in blue ink that reads 'Matthew L. Garber'.

Matthew L. Garber
MCNEES WALLACE & NURICK LLC

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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Matthew L. Garber

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

Dated this 1st day of April, 2026, in Harrisburg, Pennsylvania.

Updated Exhibit__HSG-1, Schedule C3
2024-2025 Data

025 (Citizens' Electric Company of Lewisbur
 Rate Case with Fully Projected Future
 Original Cost of Utility Plant in Service
 Calendar Year 2025
 Answer to 52 Pa. Code 53.52 c[3]

		Original Plant Cost				
		Balance 12/31/2024	Year 2025		Balance 12/31/2025	
Line	Acct No.	Account Title	Additions	Retire	Balance	
1		Depreciable Plant:				
2		<i>Distribution Plant.</i>				
3	360	Land & Land Rights	18,294	269,116	0	287,410
4	361	Organization	996	0	0	996
5	362	Station Equipment	776,412	0	0	776,412
6	362.01	Station Equipment- Fully depr.	0	0	0	0
7	364	Poles, Tower & Fixtures	4,629,587	283,303	(39,112)	4,873,778
8	365	Overhead Conductors & Devices	8,440,386	448,812	(57,679)	8,831,519
9	366	Underground Conduit	3,663,254	268,738	(6,468)	3,925,524
10	368	Line Transformers	3,057,801	253,522	(25,018)	3,286,305
11	369	Services	4,345,865	212,035	(25,082)	4,532,818
12	370	Meters	1,684,870	116,390	(17,558)	1,783,703
13	373	Street Lighting & Signal Systems	689,619	15,735	(2,827)	702,527
14		Total Distribution Plant	27,307,084	1,867,652	(173,744)	29,000,992
15						
16		<i>General Plant</i>				
17	390.1	Structures & Improvements, other	778,958	0	0	778,958
18	391	Office Furniture & Equipment	444,271	33,396	0	477,667
19	390X	General- Fully depreciated	0	0	0	0
20	392	Transportation Equipment	1,421,946	(100)	0	1,421,846
21	394	Tools, Shop & Garage Equipment	137,291	1,771	0	139,062
22	395	Laboratory & Stores Equipment	117,833	0	0	117,833
23	397	Communication Equipment	428,036	100	0	428,136
24	398	Miscellaneous Equipment	31,770	0	0	31,770
25	301	Intangible plant, EDI	319,218	0	0	319,218
26		Total General Plant	3,679,323	35,167	0	3,714,490
27						
28		Total Plant in Service	\$30,986,407	\$1,902,819	(\$173,744)	\$32,715,482

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			2025 Jan	2025 Feb	2025 Mar	2025 Apr	2025 May	2025 Jun	2025 Jul	2025 Aug	2025 Sep	2025 Oct	2025 Nov	2025 Dec
Line	Acct No.	Account Title	Additions	Additions	Additions	Additions	Additions	Additions	Additions	Additions	Additions	Additions	Additions	Additions
1		Depreciable Plant:												
2		<i>Distribution Plant.</i>												
3	360	Land & Land Rights	120	59	0	0	0	63	23	2,440	(3)	0	1,500	264,915
4	361	Organization												
5	362	Station Equipment												
6	362.01	Station Equipment- Fully dep												
7	364	Poles, Tower & Fixtures	17,073	44,734	44,428	5,137	32,177	33,443	1,742	0	1,110	6,339	90,989	6,131
8	365	Overhead Conductors & Dev	68,398	12,934	24,804	15,243	83,899	16,326	10,661	6,556	6,439	21,237	157,931	24,384
9	366	Underground Conduit	48,525	0	0	87,493	0	9,736	(8,676)	31,358	6,653	0	(4,757)	98,406
10	368	Line Transformers	0	0	0	95,068	0	26,459	1,942	105,716	0	19,299	2,065	2,973
11	369	Services	34,084	5,677	2,611	34,740	23,697	9,009	10,525	2,969	6,517	6,806	40,353	35,047
12	370	Meters	32,466	3,675	0	14,342	0	0	50,988	9,783	5,136	0	0	0
13	373	Street Lighting & Signal Syst	397	0	11,553	1,423	0	0	1,178	0	0	634	0	550
14		Total Distribution Plant	201,062	67,079	83,397	253,446	139,773	95,036	68,383	158,822	25,853	54,315	288,079	432,406
15														
16		<i>General Plant</i>												
17	390.1	Structures & Improvements, c	0	0	0	0	0	0	0	0	0	0	0	0
18	391	Office Furniture & Equipmen	0	0	0	0	7,362	22,053	2,023	1,958	0	0	0	0
19	390X	General- Fully depreciated												
20	392	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	(100)
21	394	Tools, Shop & Garage Equipm	0	0	0	0	0	0	0	0	0	0	0	1,771
22	395	Laboratory & Stores Equipm	0	0	0	0	0	0	0	0	0	0	0	0
23	397	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	100
24	398	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0
25	301	Intangible plant, EDI	0	0	0	0	0	0	0	0	0	0	0	0
26		Total General Plant	0	0	0	0	7,362	22,053	2,023	1,958	0	0	0	1,771
27														
28		Total Plant in Service	\$201,062	\$67,079	\$83,397	\$253,446	\$147,135	\$117,090	\$70,406	\$160,780	\$25,853	\$54,315	\$288,079	\$434,177

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 Answer to 52 Pa. Code 53.52 c[3]

Total

Line	Acct No.	Account Title	Additions
1		Depreciable Plant:	
2		<i>Distribution Plant.</i>	
3	360	Land & Land Rights	269115.8
4	361	Organization	0
5	362	Station Equipment	0
6	362.01	Station Equipment- Fully dep	0
7	364	Poles, Tower & Fixtures	283303.28
8	365	Overhead Conductors & Dev	448812.41
9	366	Underground Conduit	268737.66
10	368	Line Transformers	253522.17
11	369	Services	212034.99
12	370	Meters	116390.36
13	373	Street Lighting & Signal Syst	15,735
14		Total Distribution Plant	1,867,652
15			
16		<i>General Plant</i>	
17	390.1	Structures & Improvements, c	0
18	391	Office Furniture & Equipmen	33395.72
19	390X	General- Fully depreciated	0
20	392	Transportation Equipment	-99.62
21	394	Tools, Shop & Garage Equip	1770.99
22	395	Laboratory & Stores Equipm	0
23	397	Communication Equipment	99.62
24	398	Miscellaneous Equipment	0
25	301	Intangible plant, EDI	0
26		Total General Plant	35,167
27			
28		Total Plant in Service	<u>\$1,902,819</u>

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			2025 Jan	2025 Feb	2025 Mar	2025 Apr	2025 May	2025 Jun	2025 Jul	2025 Aug	2025 Sep	2025 Oct	2025 Nov	2025 Dec
Line	Acct No.	Account Title	Retire	Retire	Retire	Retire	Retire	Retire	Retire	Retire	Retire	Retire	Retire	Retire
1		Depreciable Plant:												
2		<i>Distribution Plant.</i>												
3	360	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
4	361	Organization												
5	362	Station Equipment												
6	362.01	Station Equipment- Fully dep												
7	364	Poles, Tower & Fixtures	1,531	4,337	1,362	419	2,328	2,222	117	4,307	965	607	15,794	5,122
8	365	Overhead Conductors & Dev	14,787	420	7,520	3,752	459	1,214	926	1,676	1,949	4,134	16,469	4,374
9	366	Underground Conduit	0	0	0	440	0	517	0	5,511	0	0	0	0
10	368	Line Transformers	2,140	1,037	5,086	6,513	2,107	3,183	0	331	1,766	1,171	1,016	668
11	369	Services	3,453	285	484	2,584	651	639	1,173	299	1,023	3,835	3,507	7,149
12	370	Meters	423	0	171	418	2,602	1,204	7,900	1,168	845	1,257	1,263	308
13	373	Street Lighting & Signal Syst	114	167	206	939	143	0	850	0	62	347	0	0
14		Total Distribution Plant	22,448	6,246	14,829	15,066	8,291	8,979	10,965	13,292	6,610	11,350	38,050	17,620
15														
16		<i>General Plant</i>												
17	390.1	Structures & Improvements, c	0	0	0	0	0	0	0	0	0	0	0	0
18	391	Office Furniture & Equipmen	0	0	0	0	0	0	0	0	0	0	0	0
19	390X	General- Fully depreciated												
20	392	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
21	394	Tools, Shop & Garage Equipm	0	0	0	0	0	0	0	0	0	0	0	0
22	395	Laboratory & Stores Equipme	0	0	0	0	0	0	0	0	0	0	0	0
23	397	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0
24	398	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0
25	301	Intangible plant, EDI	0	0	0	0	0	0	0	0	0	0	0	0
26		Total General Plant	0	0	0	0	0	0	0	0	0	0	0	0
27														
28		Total Plant in Service	\$22,448	\$6,246	\$14,829	\$15,066	\$8,291	\$8,979	\$10,965	\$13,292	\$6,610	\$11,350	\$38,050	\$17,620

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			Total
Line	Acct No.	Account Title	Retire
1		Depreciable Plant:	
2		<i>Distribution Plant.</i>	
3	360	Land & Land Rights	0
4	361	Organization	0
5	362	Station Equipment	0
6	362.01	Station Equipment- Fully dep	0
7	364	Poles, Tower & Fixtures	39112.35
8	365	Overhead Conductors & Dev	57679.44
9	366	Underground Conduit	6468.13
10	368	Line Transformers	25017.75
11	369	Services	25081.82
12	370	Meters	17557.66
13	373	Street Lighting & Signal Syst	2,827
14		Total Distribution Plant	173,744
15			
16		<i>General Plant</i>	
17	390.1	Structures & Improvements, c	0
18	391	Office Furniture & Equipmen	0
19	390X	General- Fully depreciated	0
20	392	Transportation Equipment	0
21	394	Tools, Shop & Garage Equip	0
22	395	Laboratory & Stores Equipm	0
23	397	Communication Equipment	0
24	398	Miscellaneous Equipment	0
25	301	Intangible plant, EDI	0
26		Total General Plant	0
27			
28		Total Plant in Service	<u>\$173,744</u>