

April 29, 2026

**VIA ELECTRONIC FILING**

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

**Re: FirstEnergy Pennsylvania Electric Company  
Docket Nos. R-2024-3047068, et al. – 2025 Capital Expenditures Report**

Dear Secretary Chiavetta:

In its Joint Settlement Agreement,<sup>1</sup> FirstEnergy Pennsylvania Electric Company (“FE PA” or “Company”) agreed to submit an update to FE PA, Volume I, Ex. V-A-3, pp. 2-5 no later than May 1, 2026, which will include actual capital expenditures, plant additions, and retirements by month from January 1, 2025, through December 31, 2025. In compliance with the Settlement, Attachment V-A-3 shows the requested information on capital expenditures during 2025.

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

Sincerely,



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

Enclosures  
c: Certificate of Service

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

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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

**CERTIFICATE OF SERVICE**

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

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Respectfully submitted:



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Dated: April 29, 2026

**FirstEnergy Pennsylvania Electric Company**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	Balance 12/31/24	January			February		
				Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b><u>NON-DEPRECIABLE PLANT</u></b>									
1	301	Organization	\$ 338,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	525,987	-	-	-	-	-	-
3	350.11	Land - Transmission substations	7,014,023	-	-	-	-	-	-
4	350.21	Land - Transmission lines	4,060,917	-	-	-	-	-	-
5	360.11	Land - Distribution substations	13,802,490	22,939	-	-	24,930	-	-
6	360.21	Land - Distribution lines	911,037	-	-	-	1,242	-	-
7	389.1	Land - General plant	6,317,343	361	-	-	314	-	-
8		Subtotal - Non-depreciable plant	\$ 32,970,468	\$ 23,300	\$ -	\$ -	\$ 26,485	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>									
9	303	Miscellaneous intangible plant	\$ 366,041,272	\$ 1,501,202	\$ 7,225	\$ -	\$ 3,448,392	\$ -	\$ (365,431,216)
10		Subtotal - Intangible plant	\$ 366,041,272	\$ 1,501,202	\$ 7,225	\$ -	\$ 3,448,392	\$ -	\$ (365,431,216)
<b><u>TRANSMISSION PLANT</u></b>									
11	350.1	Easements - Transmission substations	\$ 32,203,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	47,341,277	553	-	-	461	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 79,544,723	\$ 553	\$ -	\$ -	\$ 461	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>									
25	360.1	Easements - Distribution substations	\$ 11,051,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	50,280,371	281	-	-	239	-	-
27	361.1	Structures and improvements	65,766,622	136,522	(18,100)	-	45,397	(1,551)	-
28	361.2	Clearing and grading of land	1,759,822	1,166	-	-	1,006	-	-
29	362	Station equipment	1,304,457,960	4,269,991	(414,516)	84,927	3,678,282	(311,908)	876,890
30	363.1	Computer Hardware	-	-	-	-	5,347	-	28,010,104
31	363.2	Computer Software	-	-	-	-	4,034,912	-	332,492,607
32	363.3	Communication Equipment	-	-	-	-	9,187	-	107,218,115
33	364	Poles, towers and fixtures	2,017,392,346	9,249,554	(195,639)	-	14,170,875	(739,657)	-
34	365	Overhead conductors and devices	2,382,031,447	7,330,290	(1,763,683)	-	10,580,066	(4,641,319)	-
35	365.1	Clearing and grading of land	932,864,592	380,376	-	-	1,154,000	-	-
36	366	Underground conduit	116,631,460	147,247	(32)	-	447,638	(3,936)	-
37	367	Underground conductors and devices	927,985,116	3,320,686	(278,221)	-	6,740,114	(1,215,894)	-
38	368	Line transformers	1,597,986,178	4,742,805	(1,009,748)	-	5,676,976	(3,523,986)	-
39	369	Services	535,694,898	1,469,742	(182,871)	-	1,403,115	(293,621)	-
40	370	Meters	537,297,351	2,786,000	(719,158)	-	1,756,175	(521,598)	-
41	371	Installations on customers' premises	47,850,271	86,680	(26,323)	-	48,098	(66,687)	-
42	372	Leased property on customers' premises	492,932	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	79,250,200	591,780	(369,361)	-	511,114	(547,400)	-
44	373.2	Street lighting - ESIP	24,978	-	-	-	-	-	-
45	373.3	Street lighting - LED	39,566,714	534,180	(278,812)	-	665,304	(458,362)	-
46	374	Asset retirement costs for distribution plant	139,605	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 10,648,524,131	\$ 35,047,300	\$ (5,256,465)	\$ 84,927	\$ 50,927,844	\$ (12,325,919)	\$ 468,597,717
<b><u>GENERAL PLANT</u></b>									
48	389.2	Easements - General plant	\$ 332,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	380,876,326	565,542	(2,487)	-	207,761	-	-
50	390.2	Clearing and grading of land	20,727,348	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	3,192,401	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	6,426,133	(7,493)	-	-	649	-	-
53	391.2	Data processing equipment	35,054,033	1,303,527	-	-	94,891	-	(36,314,959)
54	392	Transportation equipment	26,970,602	144,705	(428,311)	-	117,745	-	-
55	393	Stores equipment	1,124,464	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	55,998,972	(693,731)	-	-	150,781	-	-
57	395	Laboratory equipment	603,133	-	-	-	-	-	-
58	396	Power operated equipment	10,690,835	8,895	-	-	1,846	-	-
59	397.1	Computer Hardware	-	-	-	-	11,053	-	8,304,855
60	397.2	Computer Software	-	-	-	-	22,066	-	32,091,603
61	397.3	Communication Equipment	135,030,255	160,212	-	-	690,381	-	(107,218,115)
62	398	Miscellaneous equipment	387,515	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	1,193,193	-	-	-	-	-	-
64		Subtotal - General plant	\$ 678,607,709	\$ 1,481,657	\$ (430,797)	\$ -	\$ 1,297,172	\$ -	\$ (103,136,616)
65		Total - Electric plant in service	\$ 11,805,688,304	\$ 38,054,012	\$ (5,680,037)	\$ 84,927	\$ 55,700,354	\$ (12,325,919)	\$ 29,885

**FirstEnergy Pennsylvania Electric Company**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	3,616	-	-	2,509	-	-
6	360.21	Land - Distribution lines	(20,073)	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (16,458)	\$ -	\$ -	\$ 2,509	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (3,406,391)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (3,406,391)	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	4,027,543	(14,190)	-	55,133	(7,007)	-
28	361.2	Clearing and grading of land	-	-	-	0	-	-
29	362	Station equipment	14,447,464	(267,148)	-	4,150,780	(657,829)	101,701
30	363.1	Computer Hardware	343,456	-	93,930	13,333	-	652,226
31	363.2	Computer Software	1,285,266	(425,658)	3,342,530	68,270	-	521
32	363.3	Communication Equipment	211,157	-	466,180	370,586	-	(13,864)
33	364	Poles, towers and fixtures	12,753,990	(307,677)	-	3,763,937	(367,378)	-
34	365	Overhead conductors and devices	11,917,328	(2,113,854)	-	15,399,227	(3,153,532)	-
35	365.1	Clearing and grading of land	(45,141)	-	-	199,548	-	-
36	366	Underground conduit	570,901	(385)	-	162,619	(4,990)	-
37	367	Underground conductors and devices	2,642,506	(177,405)	-	7,338,835	(462,532)	-
38	368	Line transformers	5,417,826	(822,992)	-	8,566,336	(1,611,176)	-
39	369	Services	1,365,504	(116,298)	-	1,235,799	(184,280)	-
40	370	Meters	1,591,341	(682,300)	-	1,361,978	(196,494)	-
41	371	Installations on customers' premises	23,380	(9,922)	-	56,607	(26,759)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	538,515	(262,360)	-	623,611	(197,747)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	435,975	(274,378)	-	266,953	(192,039)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 57,527,010	\$ (5,474,568)	\$ 3,902,641	\$ 43,633,553	\$ (7,061,762)	\$ 740,584
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	20,104,253	(9,547)	-	(1,526,059)	(5,414)	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	359	-	-	23,480	-	-
53	391.2	Data processing equipment	259,785	-	(137,492)	392,461	-	(652,226)
54	392	Transportation equipment	124,487	-	-	4,224	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	743,313	-	-	226,093	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	2,356	-	43,561	1,217	-	-
60	397.2	Computer Software	610,654	-	63,861	16,246	-	-
61	397.3	Communication Equipment	2,003,476	-	(466,180)	400,366	-	13,343
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 23,848,683	\$ (9,547)	\$ (496,249)	\$ (461,971)	\$ (5,414)	\$ (638,884)
65		Total - Electric plant in service	\$ 81,359,235	\$ (5,484,115)	\$ -	\$ 43,174,090	\$ (7,067,176)	\$ 101,701

**FirstEnergy Pennsylvania Electric Company**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	472	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(315,874)	(15,715)	-	96,220	(5,146)	-
28	361.2	Clearing and grading of land	0	-	-	-	-	-
29	362	Station equipment	2,936,098	(566,630)	-	11,023,388	(795,570)	-
30	363.1	Computer Hardware	406,287	-	-	96,540	-	281,137
31	363.2	Computer Software	3,929,460	-	-	692,387	-	-
32	363.3	Communication Equipment	135,827	-	-	308,715	-	39
33	364	Poles, towers and fixtures	12,670,742	(259,561)	-	62,338,033	(228,157)	-
34	365	Overhead conductors and devices	13,376,930	(1,897,028)	-	17,723,641	(2,136,812)	-
35	365.1	Clearing and grading of land	291,402	-	-	458,677	-	-
36	366	Underground conduit	72,039	(6,303)	-	276,757	(2,495)	-
37	367	Underground conductors and devices	3,501,014	(238,051)	-	4,642,728	(413,267)	-
38	368	Line transformers	6,185,878	(1,102,649)	-	7,257,354	(1,288,389)	-
39	369	Services	1,515,520	(177,236)	-	1,261,235	(155,939)	-
40	370	Meters	1,640,834	(207,834)	-	1,737,297	(104,117)	-
41	371	Installations on customers' premises	31,937	(9,105)	-	33,957	(15,911)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	320,333	(201,796)	-	342,294	(182,121)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	204,869	(164,641)	-	157,964	(86,082)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 46,903,297	\$ (4,846,547)	\$ -	\$ 108,447,187	\$ (5,414,007)	\$ 281,177
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	(115,539)	(1,312,418)	(52,975)	(787,468)	(69,786)	-
50	390.2	Clearing and grading of land	-	(61,666)	-	-	(2,490)	-
51	390.3	Structures & improvements - leasehold imp.	121,200	(449)	52,975	723,137	(5,316)	-
52	391.1	Office furniture and mechanical equipment	14,778	-	-	1,435	-	-
53	391.2	Data processing equipment	281,130	-	-	7,641	-	(281,150)
54	392	Transportation equipment	62,833	-	-	47,141	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	381,095	-	-	247,359	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	279,469	-	-
59	397.1	Computer Hardware	1,021	-	-	956	-	12
60	397.2	Computer Software	27,198	-	-	10,599	-	-
61	397.3	Communication Equipment	146,140	-	-	774,830	-	(39)
62	398	Miscellaneous equipment	(11,516)	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 908,341	\$ (1,374,534)	\$ -	\$ 1,305,100	\$ (77,593)	\$ (281,177)
65		Total - Electric plant in service	\$ 47,812,110	\$ (6,221,081)	\$ -	\$ 109,752,287	\$ (5,491,599)	\$ -

**FirstEnergy Pennsylvania Electric Company**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	1,114	-	-
6	360.21	Land - Distribution lines	(92,770)	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (92,770)	\$ -	\$ -	\$ 1,114	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ 2,456,426	\$ -	\$ (2,456,426)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ 2,456,426	\$ -	\$ (2,456,426)	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	218,506	(5,771)	-	(471,003)	(13,383)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	7,519,566	(429,644)	-	4,896,201	(396,222)	-
30	363.1	Computer Hardware	(875,655)	(1,060,392)	-	696,480	-	40,169
31	363.2	Computer Software	5,703,258	(4,582,555)	2,456,426	1,289,570	-	6,018,658
32	363.3	Communication Equipment	164,451	(1,498,985)	-	186,992	-	5,305
33	364	Poles, towers and fixtures	(27,196,397)	(319,851)	-	60,378,128	(213,576)	-
34	365	Overhead conductors and devices	10,782,913	(1,710,269)	-	23,479,222	(1,729,265)	-
35	365.1	Clearing and grading of land	(53)	-	-	1,416,663	-	-
36	366	Underground conduit	125,039	(1,663)	-	803,074	(2,066)	-
37	367	Underground conductors and devices	4,720,583	(225,456)	-	7,529,593	(224,904)	-
38	368	Line transformers	6,510,149	(1,186,088)	-	5,772,083	(916,192)	-
39	369	Services	1,503,307	(136,414)	-	1,858,011	(132,372)	-
40	370	Meters	2,111,447	(1,497,493)	-	2,048,875	(129,155)	-
41	371	Installations on customers' premises	25,807	(19,324)	-	22,550	(8,747)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	294,574	(180,604)	-	434,690	(259,363)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	203,472	(116,875)	-	355,213	(182,523)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 11,810,968	\$ (12,971,384)	\$ 2,456,426	\$ 110,696,341	\$ (4,207,769)	\$ 6,064,132
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ 92,770	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	1,696,117	(1,700)	-	4,116,466	(6,945)	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	(336,246)	-	-	-	-
53	391.2	Data processing equipment	(581)	-	-	25,860	-	(7,060)
54	392	Transportation equipment	27,745	-	-	(1,222,412)	-	-
55	393	Stores equipment	-	(313,608)	-	-	-	-
56	394	Tools, shop and garage equipment	32,925	(628,556)	-	314,671	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	1,871,700	-	-
59	397.1	Computer Hardware	1,735	(2,344,566)	-	2,174	-	-
60	397.2	Computer Software	604,217	(809,897)	-	365,639	-	-
61	397.3	Communication Equipment	233,397	(12,657)	-	477,607	-	(5,305)
62	398	Miscellaneous equipment	-	(16,995)	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 2,688,327	\$ (4,464,224)	\$ -	\$ 5,951,705	\$ (6,945)	\$ (12,365)
65		Total - Electric plant in service	\$ 16,862,950	\$ (17,435,608)	\$ -	\$ 116,649,161	\$ (4,214,714)	\$ 6,051,768

**FirstEnergy Pennsylvania Electric Company**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	480,195	-	-	2,256	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 480,195	\$ -	\$ -	\$ 2,256	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ (32)	\$ -	\$ -	\$ 49,462	\$ (41,015)	\$ -
10		Subtotal - Intangible plant	\$ (32)	\$ -	\$ -	\$ 49,462	\$ (41,015)	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ 2,094	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 2,094	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	294,533	(11,893)	-	35,905	(491)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	9,182,354	(596,678)	-	2,435,049	(83,027)	(131,493)
30	363.1	Computer Hardware	702,769	-	-	470,316	-	-
31	363.2	Computer Software	51,785	-	-	2,103,945	(32,276)	-
32	363.3	Communication Equipment	491,502	-	-	337,921	-	-
33	364	Poles, towers and fixtures	9,803,805	(357,385)	-	21,024,334	(325,205)	-
34	365	Overhead conductors and devices	24,521,568	(1,913,630)	-	29,919,801	(3,030,759)	-
35	365.1	Clearing and grading of land	12,436	-	-	2,041,792	-	-
36	366	Underground conduit	327,694	(2,965)	-	(144,420)	(57,571)	-
37	367	Underground conductors and devices	6,927,962	(421,488)	-	6,667,235	(415,726)	-
38	368	Line transformers	7,184,904	(1,029,817)	-	9,539,314	(1,783,202)	-
39	369	Services	1,650,348	(230,364)	-	1,275,847	(290,454)	-
40	370	Meters	2,154,162	(93,014)	-	3,088,481	(173,297)	-
41	371	Installations on customers' premises	40,905	(16,964)	-	29,515	(9,387)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	425,576	(266,287)	-	364,395	(265,435)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	275,931	(118,863)	-	567,054	(106,281)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 64,048,235	\$ (5,059,347)	\$ -	\$ 79,756,483	\$ (6,573,111)	\$ (131,493)
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	1,793,913	-	-	388,970	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	15,381	-	-	202,330	-	-
53	391.2	Data processing equipment	(0)	-	-	-	-	-
54	392	Transportation equipment	44,056	-	-	2,460	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	454,454	-	-	334,218	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	(11,656)	-	-	6,410	-	-
59	397.1	Computer Hardware	1,392	-	-	204,648	-	-
60	397.2	Computer Software	66,664	-	-	219,201	-	-
61	397.3	Communication Equipment	2,837,952	-	-	775,181	-	-
62	398	Miscellaneous equipment	16,747	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 5,218,902	\$ -	\$ -	\$ 2,133,418	\$ -	\$ -
65		Total - Electric plant in service	\$ 69,749,394	\$ (5,059,347)	\$ -	\$ 81,941,619	\$ (6,614,126)	\$ (131,493)

**FirstEnergy Pennsylvania Electric Company**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	November			December			Balance 12/31/25 (38) = SUM cols. (1) to (37)
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
<b>NON-DEPRECIABLE PLANT</b>									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,672
2	302	Franchises and consents	-	-	-	-	-	-	525,987
3	350.11	Land - Transmission substations	-	-	-	-	-	-	7,014,023
4	350.21	Land - Transmission lines	-	-	-	-	-	-	4,060,917
5	360.11	Land - Distribution substations	214,016	-	-	1,181	-	-	14,555,719
6	360.21	Land - Distribution lines	-	-	-	-	-	-	799,435
7	389.1	Land - General plant	-	-	-	-	-	-	6,318,017
8		Subtotal - Non-depreciable plant	\$ 214,016	\$ -	\$ -	\$ 1,181	\$ -	\$ -	\$ 33,612,769
<b>INTANGIBLE PLANT</b>									
9	303	Miscellaneous intangible plant	\$ 9,630	\$ -	\$ (49,430)	\$ 1,190	\$ 26,496	\$ (2,128,299)	\$ 28,486
10		Subtotal - Intangible plant	\$ 9,630	\$ -	\$ (49,430)	\$ 1,190	\$ 26,496	\$ (2,128,299)	\$ 28,486
<b>TRANSMISSION PLANT</b>									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,205,540
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	47,342,291
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,547,831
<b>DISTRIBUTION PLANT</b>									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,051,268
26	360.2	Easements - Distribution lines	-	-	-	-	-	-	50,280,891
27	361.1	Structures and improvements	76,592	-	-	1,663,603	-	(29,453)	71,507,000
28	361.2	Clearing and grading of land	-	-	-	-	-	-	1,761,994
29	362	Station equipment	20,000,066	(67,832)	38,426	19,182,007	(161,557)	(7,430,121)	1,396,970,974
30	363.1	Computer Hardware	(214,796)	-	25,860	384,585	-	408,011	30,479,708
31	363.2	Computer Software	1,105,126	-	48,447	419,956	-	2,126,523	362,129,161
32	363.3	Communication Equipment	840,450	-	(3,783)	267,813	-	-	109,497,608
33	364	Poles, towers and fixtures	14,304,176	(385,419)	-	35,215,229	(204,250)	-	2,241,964,998
34	365	Overhead conductors and devices	28,115,130	(2,033,916)	-	51,078,751	(2,394,062)	-	2,597,738,184
35	365.1	Clearing and grading of land	(10,434)	-	-	1,380,221	-	-	940,144,079
36	366	Underground conduit	229,354	(2)	-	473,798	(572)	-	120,040,220
37	367	Underground conductors and devices	4,465,756	(536,673)	-	6,186,899	(269,323)	-	987,790,088
38	368	Line transformers	7,540,130	(1,351,702)	-	6,254,248	(1,278,545)	3,729,189	1,665,458,883
39	369	Services	1,421,608	(121,209)	-	1,284,697	(177,577)	-	550,740,998
40	370	Meters	2,066,885	(255,983)	-	764,809	(1,281,681)	-	554,543,510
41	371	Installations on customers' premises	30,262	(31,351)	-	33,873	(12,311)	-	48,061,050
42	372	Leased property on customers' premises	-	-	-	-	-	-	492,932
43	373.1	Street lighting - Oh, Ug lines	217,039	(335,066)	-	217,393	(482,080)	-	80,581,895
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	24,978
45	373.3	Street lighting - LED	584,448	(125,569)	-	651,786	(97,802)	-	42,267,637
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	139,605
47		Subtotal - Distribution plant	\$ 80,771,792	\$ (5,244,723)	\$ 108,950	\$ 125,459,671	\$ (6,359,759)	\$ (1,195,851)	\$ 11,863,667,661
<b>GENERAL PLANT</b>									
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,269
49	390.1	Structures and improvements	205,942	(112,027)	-	11,707,611	-	-	417,660,538
50	390.2	Clearing and grading of land	-	-	-	-	-	-	20,663,192
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	4,083,947
52	391.1	Office furniture and mechanical equipment	-	-	-	-	-	0	6,340,806
53	391.2	Data processing equipment	408,931	-	(25,860)	(19)	-	(408,911)	(0)
54	392	Transportation equipment	-	-	-	-	(233,584)	-	25,661,691
55	393	Stores equipment	-	-	-	-	-	-	810,856
56	394	Tools, shop and garage equipment	304,764	-	-	2,883,110	-	-	60,749,468
57	395	Laboratory equipment	-	-	-	-	-	-	603,133
58	396	Power operated equipment	-	-	-	-	-	-	12,847,499
59	397.1	Computer Hardware	4,249	-	-	309,780	-	-	6,544,444
60	397.2	Computer Software	35,739	-	983	193,247	-	-	33,518,020
61	397.3	Communication Equipment	480,578	-	3,783	788,237	-	2,676	37,116,118
62	398	Miscellaneous equipment	(9,364)	-	-	-	-	-	366,388
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	1,193,193
64		Subtotal - General plant	\$ 1,430,838	\$ (112,027)	\$ (21,094)	\$ 15,881,964	\$ (233,584)	\$ (406,235)	\$ 628,584,563
65		Total - Electric plant in service	\$ 82,426,276	\$ (5,356,750)	\$ 38,426	\$ 141,344,007	\$ (6,566,847)	\$ (3,730,385)	\$ 12,605,441,310

**FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	Balance 12/31/24	January			February		
				Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b><u>NON-DEPRECIABLE PLANT</u></b>									
1	301	Organization	\$ 124,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	150,604	-	-	-	-	-	-
3	350.11	Land - Transmission substations	1,509,352	-	-	-	-	-	-
4	350.21	Land - Transmission lines	2,045,027	-	-	-	-	-	-
5	360.11	Land - Distribution substations	4,353,579	20,957	-	-	23,493	-	-
6	360.21	Land - Distribution lines	609,351	-	-	-	1,242	-	-
7	389.1	Land - General plant	2,936,778	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 11,729,067	\$ 20,957	\$ -	\$ -	\$ 24,735	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>									
9	303	Miscellaneous intangible plant	\$ 101,319,548	\$ 450,946	\$ 7,604	\$ -	\$ 987,356	\$ -	\$ (101,765,208)
10		Subtotal - Intangible plant	\$ 101,319,548	\$ 450,946	\$ 7,604	\$ -	\$ 987,356	\$ -	\$ (101,765,208)
<b><u>TRANSMISSION PLANT</u></b>									
11	350.1	Easements - Transmission substations	\$ 174,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	26,763,882	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 26,938,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>									
25	360.1	Easements - Distribution substations	\$ 623,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	28,320,720	-	-	-	-	-	-
27	361.1	Structures and improvements	17,754,063	47,940	(4,597)	-	17,476	(661)	-
28	361.2	Clearing and grading of land	418,766	-	-	-	-	-	-
29	362	Station equipment	331,313,272	139,854	(175,739)	-	1,293,372	(32,210)	-
30	363.1	Computer Hardware	-	-	-	-	1,020	-	6,482,385
31	363.2	Computer Software	-	-	-	-	1,740,392	-	92,358,519
32	363.3	Communication Equipment	-	-	-	-	10,045	-	28,851,238
33	364	Poles, towers and fixtures	593,419,134	1,585,550	(17,791)	-	2,177,541	(596,342)	-
34	365	Overhead conductors and devices	652,065,460	2,292,122	(417,808)	-	2,996,917	(2,729,048)	-
35	365.1	Clearing and grading of land	230,009,610	87,655	-	-	480,917	-	-
36	366	Underground conduit	35,677,224	27,515	-	-	24,805	(2,896)	-
37	367	Underground conductors and devices	329,684,998	596,950	(17,909)	-	1,116,583	(697,855)	-
38	368	Line transformers	504,215,716	1,392,194	(106,748)	-	1,370,911	(2,337,969)	-
39	369	Services	204,534,213	524,866	(9,069)	-	406,560	(157,737)	-
40	370	Meters	145,346,115	701,067	(172,258)	-	532,908	(96,687)	-
41	371	Installations on customers' premises	4,894,621	8,240	(3,039)	-	4,684	(11,494)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	15,964,866	115,290	(20,151)	-	134,676	(186,219)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
45	373.3	Street lighting - LED	3,540,916	33,232	(8,201)	-	76,711	(42,412)	-
46	374	Asset retirement costs for distribution plant	37,210	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 3,097,820,811	\$ 7,552,475	\$ (953,310)	\$ -	\$ 12,385,518	\$ (6,891,529)	\$ 127,692,142
<b><u>GENERAL PLANT</u></b>									
48	389.2	Easements - General plant	\$ 18,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	124,063,891	165,676	(2,487)	-	62,840	-	-
50	390.2	Clearing and grading of land	13,592,602	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	315,881	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	2,581,464	(10,124)	-	-	473	-	-
53	391.2	Data processing equipment	8,399,663	628,554	-	-	25,657	-	(9,010,511)
54	392	Transportation equipment	5,597,467	9,132	-	-	8,066	-	-
55	393	Stores equipment	265,252	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	12,845,963	(491,569)	-	-	28,065	-	-
57	395	Laboratory equipment	85,698	-	-	-	-	-	-
58	396	Power operated equipment	1,382,036	140	-	-	123	-	-
59	397.1	Computer Hardware	-	-	-	-	4,234	-	2,528,126
60	397.2	Computer Software	-	-	-	-	4,537	-	8,559,684
61	397.3	Communication Equipment	35,873,876	93,476	-	-	246,027	-	(28,851,238)
62	398	Miscellaneous equipment	66,807	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	105,951	-	-	-	-	-	-
64		Subtotal - General plant	\$ 205,194,628	\$ 395,284	\$ (2,487)	\$ -	\$ 380,022	\$ -	\$ (26,773,939)
65		Total - Electric plant in service	\$ 3,443,002,055	\$ 8,419,661	\$ (948,192)	\$ -	\$ 13,777,631	\$ (6,891,529)	\$ (847,005)

**FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	3,616	-	-	2,509	-	-
6	360.21	Land - Distribution lines	(20,000)	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (16,384)	\$ -	\$ -	\$ 2,509	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (1,000,247)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (1,000,247)	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(10,558)	-	-	57,653	(3,808)	-
28	361.2	Clearing and grading of land	-	-	-	0	-	-
29	362	Station equipment	10,395,517	(36,418)	-	880,947	(374,248)	-
30	363.1	Computer Hardware	5,041	-	24,832	2,861	-	399,030
31	363.2	Computer Software	363,532	(118,143)	958,415	19,252	-	-
32	363.3	Communication Equipment	69,822	-	293,868	92,971	-	(2,925)
33	364	Poles, towers and fixtures	3,780,593	(16,513)	-	2,303,556	(89,594)	-
34	365	Overhead conductors and devices	4,213,854	(360,964)	-	4,139,910	(678,658)	-
35	365.1	Clearing and grading of land	(1,808)	-	-	-	-	-
36	366	Underground conduit	7,738	(201)	-	69,397	(2,684)	-
37	367	Underground conductors and devices	1,717,148	(20,584)	-	3,125,394	(71,443)	-
38	368	Line transformers	2,158,327	(113,966)	-	2,246,984	(398,670)	-
39	369	Services	553,006	(12,067)	-	484,209	(12,549)	-
40	370	Meters	634,848	(140,176)	-	466,790	(144,445)	-
41	371	Installations on customers' premises	4,376	(172)	-	14,895	(518)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	71,800	(4,627)	-	153,611	(7,350)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	32,389	(4,085)	-	26,762	(4,614)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 23,995,626	\$ (827,916)	\$ 1,277,115	\$ 14,085,190	\$ (1,788,579)	\$ 396,105
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	4,287,920	(4,015)	-	(1,895,445)	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	276	-	-	9,015	-	-
53	391.2	Data processing equipment	285,857	-	(43,363)	113,176	-	(399,030)
54	392	Transportation equipment	124,487	-	-	4,224	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	42,847	-	-	16,133	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	2,141	-	18,531	1,195	-	-
60	397.2	Computer Software	171,076	-	41,832	1,115	-	-
61	397.3	Communication Equipment	1,397,464	-	(293,868)	17,514	-	2,925
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 6,312,068	\$ (4,015)	\$ (276,869)	\$ (1,733,074)	\$ -	\$ (396,105)
65		Total - Electric plant in service	\$ 30,291,309	\$ (831,931)	\$ -	\$ 12,354,626	\$ (1,788,579)	\$ -

**FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	472	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	427,397	(1,299)	-	22,007	(1,211)	-
28	361.2	Clearing and grading of land	0	-	-	-	-	-
29	362	Station equipment	1,174,296	(79,543)	-	5,770,010	(270,054)	-
30	363.1	Computer Hardware	115,558	-	-	28,895	-	2
31	363.2	Computer Software	1,187,190	-	-	203,722	-	-
32	363.3	Communication Equipment	30,536	-	-	72,699	-	0
33	364	Poles, towers and fixtures	260,682	(92,824)	-	2,730,368	(24,114)	-
34	365	Overhead conductors and devices	4,864,022	(607,482)	-	4,735,367	(207,202)	-
35	365.1	Clearing and grading of land	364,006	-	-	2,931	-	-
36	366	Underground conduit	4,750	(5,933)	-	157,345	(994)	-
37	367	Underground conductors and devices	1,693,426	(82,108)	-	2,004,383	(9,014)	-
38	368	Line transformers	2,490,525	(156,299)	-	2,248,726	(226,167)	-
39	369	Services	722,493	(26,007)	-	478,209	(11,633)	-
40	370	Meters	452,596	(25,082)	-	424,906	(7,969)	-
41	371	Installations on customers' premises	(484)	(3,387)	-	3,333	(871)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	72,218	(12,009)	-	41,993	(14,403)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	52,827	(11,728)	-	17,583	(5,927)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 13,912,039	\$ (1,103,701)	\$ -	\$ 18,942,477	\$ (779,558)	\$ 2
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	(97)	(46,417)	-	155,972	-	-
50	390.2	Clearing and grading of land	-	(61,666)	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	14,791	-	-	1,435	-	-
53	391.2	Data processing equipment	-	-	-	0	-	(2)
54	392	Transportation equipment	-	-	-	26,552	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	36,435	-	-	97,755	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	91,594	-	-
59	397.1	Computer Hardware	1,066	-	-	952	-	-
60	397.2	Computer Software	6,079	-	-	(145)	-	-
61	397.3	Communication Equipment	28,355	-	-	510,167	-	(0)
62	398	Miscellaneous equipment	(11,516)	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 75,114	\$ (108,083)	\$ -	\$ 884,284	\$ -	\$ (2)
65		Total - Electric plant in service	\$ 13,987,625	\$ (1,211,785)	\$ -	\$ 19,826,760	\$ (779,558)	\$ -

**FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	1,114	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ 1,114	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ 1,039,595	\$ -	\$ (1,039,595)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ 1,039,595	\$ -	\$ (1,039,595)	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	52,460	(1,976)	-	115,018	(12,253)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	4,621,968	(279,221)	-	979,803	(228,143)	-
30	363.1	Computer Hardware	(301,750)	(891,412)	-	195,956	-	9,355
31	363.2	Computer Software	1,300,899	(1,298,480)	1,039,595	369,434	-	1,944,764
32	363.3	Communication Equipment	72,390	(763,378)	-	104,790	-	5,341
33	364	Poles, towers and fixtures	3,401,315	(28,298)	-	3,683,759	(21,748)	-
34	365	Overhead conductors and devices	5,699,899	(250,382)	-	8,341,550	(380,577)	-
35	365.1	Clearing and grading of land	156	-	-	413,705	-	-
36	366	Underground conduit	(14,466)	(1,415)	-	(33,971)	(2,066)	-
37	367	Underground conductors and devices	1,660,649	(12,863)	-	1,756,942	(19,984)	-
38	368	Line transformers	2,231,659	(61,585)	-	1,230,628	(36,803)	-
39	369	Services	522,461	(6,071)	-	613,368	(5,062)	-
40	370	Meters	435,007	(198,476)	-	658,367	(12,793)	-
41	371	Installations on customers' premises	3,456	(56)	-	1,000	(660)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	84,404	(8,296)	-	97,457	(103,189)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	32,077	(2,646)	-	73,479	(41,985)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 19,802,584	\$ (3,804,554)	\$ 1,039,595	\$ 18,601,287	\$ (865,264)	\$ 1,959,460
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	24,811	(1,700)	-	186,758	(6,945)	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	(154,534)	-	-	-	-
53	391.2	Data processing equipment	-	-	-	25,860	-	(0)
54	392	Transportation equipment	12,865	-	-	57,929	-	-
55	393	Stores equipment	-	(209,718)	-	-	-	-
56	394	Tools, shop and garage equipment	40,505	(154,536)	-	105,567	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	1,708	(1,432,484)	-	2,121	-	-
60	397.2	Computer Software	178,938	(227,638)	-	104,428	-	-
61	397.3	Communication Equipment	49,875	(12,657)	-	62,068	-	(5,341)
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 308,702	\$ (2,193,266)	\$ -	\$ 544,732	\$ (6,945)	\$ (5,341)
65		Total - Electric plant in service	\$ 21,150,881	\$ (5,997,820)	\$ -	\$ 19,147,133	\$ (872,209)	\$ 1,954,119

**FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	480,195	-	-	2,256	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 480,195	\$ -	\$ -	\$ 2,256	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ (9)	\$ -	\$ -	\$ 13,420	\$ -	\$ -
10		Subtotal - Intangible plant	\$ (9)	\$ -	\$ -	\$ 13,420	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(0)	(8,094)	-	3,101	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,798,497	(70,321)	-	1,285,180	(2,774)	-
30	363.1	Computer Hardware	272,642	-	-	132,130	-	-
31	363.2	Computer Software	15,959	-	-	616,658	(6,677)	-
32	363.3	Communication Equipment	74,719	-	-	112,011	-	-
33	364	Poles, towers and fixtures	3,962,267	(108,372)	-	4,962,254	(114,765)	-
34	365	Overhead conductors and devices	8,313,629	(433,204)	-	11,128,649	(997,637)	-
35	365.1	Clearing and grading of land	(21,290)	-	-	367,060	-	-
36	366	Underground conduit	12,573	(2,716)	-	11,906	(4,300)	-
37	367	Underground conductors and devices	2,288,715	(21,746)	-	1,763,552	(117,016)	-
38	368	Line transformers	2,166,525	(139,708)	-	2,184,794	(560,266)	-
39	369	Services	597,926	(49,478)	-	423,673	(28,174)	-
40	370	Meters	588,844	(19,174)	-	674,180	(69,842)	-
41	371	Installations on customers' premises	6,382	(1,587)	-	4,134	(1,153)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	64,569	(39,389)	-	103,353	(29,810)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	44,537	(16,314)	-	58,213	(14,339)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 20,186,494	\$ (910,102)	\$ -	\$ 23,830,848	\$ (1,946,754)	\$ -
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	159,035	-	-	78,028	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	15,381	-	-	-	-	-
53	391.2	Data processing equipment	(0)	-	-	-	-	-
54	392	Transportation equipment	-	-	-	(678)	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	36,817	-	-	99,250	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	3,050	-	-
59	397.1	Computer Hardware	1,389	-	-	1,320	-	-
60	397.2	Computer Software	10,560	-	-	43,322	-	-
61	397.3	Communication Equipment	856,875	-	-	490,643	-	-
62	398	Miscellaneous equipment	16,747	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 1,096,803	\$ -	\$ -	\$ 714,934	\$ -	\$ -
65		Total - Electric plant in service	\$ 21,763,484	\$ (910,102)	\$ -	\$ 24,561,459	\$ (1,946,754)	\$ -

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District  
Calculation of Original Cost of Plant at December 31, 2025  
Monthly Activity

Line	Acct No.	Description	November			December			Balance 12/31/25 (38) = SUM cols. (1) to (37)
			Additions	Retirements	Transfers	Additions	Retirements	Transfers	
			(32)	(33)	(34)	(35)	(36)	(37)	
<b>NON-DEPRECIABLE PLANT</b>									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,376
2	302	Franchises and consents	-	-	-	-	-	-	150,604
3	350.11	Land - Transmission substations	-	-	-	-	-	-	1,509,352
4	350.21	Land - Transmission lines	-	-	-	-	-	-	2,045,027
5	360.11	Land - Distribution substations	4,128	-	-	142	-	-	4,892,461
6	360.21	Land - Distribution lines	-	-	-	-	-	-	590,592
7	389.1	Land - General plant	-	-	-	-	-	-	2,936,778
8		Subtotal - Non-depreciable plant	\$ 4,128	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ 12,249,191
<b>INTANGIBLE PLANT</b>									
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (13,411)	\$ -	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (13,411)	\$ -	\$ -	\$ -	\$ -
<b>TRANSMISSION PLANT</b>									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,119
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	26,763,882
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,938,001
<b>DISTRIBUTION PLANT</b>									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623,907
26	360.2	Easements - Distribution lines	-	-	-	-	-	-	28,320,720
27	361.1	Structures and improvements	-	-	-	-	-	-	18,452,658
28	361.2	Clearing and grading of land	-	-	-	-	-	-	418,766
29	362	Station equipment	4,207,304	(7,229)	-	2,648,095	(36,731)	-	364,915,486
30	363.1	Computer Hardware	7,062	-	25,860	122,601	-	-	6,632,069
31	363.2	Computer Software	376,032	-	13,411	138,483	-	-	101,222,957
32	363.3	Communication Equipment	84,321	-	-	89,703	-	-	29,198,151
33	364	Poles, towers and fixtures	3,805,305	(99,951)	-	12,704,227	(112,510)	-	637,453,730
34	365	Overhead conductors and devices	8,458,066	(482,916)	-	13,208,035	(607,390)	-	722,304,212
35	365.1	Clearing and grading of land	(25,541)	-	-	134,644	-	-	231,812,046
36	366	Underground conduit	38,139	-	-	252,292	-	-	36,212,044
37	367	Underground conductors and devices	2,903,975	(111,103)	-	770,649	(83,780)	-	349,817,957
38	368	Line transformers	1,673,575	(606,400)	-	2,050,420	(420,912)	-	522,495,491
39	369	Services	397,993	(17,216)	-	545,870	(41,161)	-	210,428,626
40	370	Meters	421,159	(75,506)	-	555,409	(483,388)	-	150,446,399
41	371	Installations on customers' premises	3,444	(15,461)	-	2,681	(3,714)	-	4,908,651
42	372	Leased property on customers' premises	-	-	-	-	-	-	-
43	373.1	Street lighting - Oh, U/g lines	35,642	(31,699)	-	16,579	(31,111)	-	16,468,204
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
45	373.3	Street lighting - LED	35,675	(1,912)	-	80,354	(6,696)	-	3,943,894
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	37,210
47		Subtotal - Distribution plant	\$ 22,422,150	\$ (1,449,393)	\$ 39,272	\$ 33,320,041	\$ (1,827,393)	\$ -	\$ 3,436,113,178
<b>GENERAL PLANT</b>									
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,078
49	390.1	Structures and improvements	8,373	-	-	5,163,069	-	-	132,399,268
50	390.2	Clearing and grading of land	-	-	-	-	-	-	13,530,936
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	315,881
52	391.1	Office furniture and mechanical equipment	-	-	-	-	-	-	2,458,177
53	391.2	Data processing equipment	-	-	(25,860)	-	-	-	0
54	392	Transportation equipment	-	-	-	-	(1)	-	5,840,043
55	393	Stores equipment	-	-	-	-	-	-	55,534
56	394	Tools, shop and garage equipment	51,473	-	-	838,124	-	-	13,592,827
57	395	Laboratory equipment	-	-	-	-	-	-	85,698
58	396	Power operated equipment	-	-	-	-	-	-	1,476,943
59	397.1	Computer Hardware	2,049	-	-	93,535	-	-	1,225,882
60	397.2	Computer Software	6,750	-	-	25,543	-	-	8,926,084
61	397.3	Communication Equipment	34,174	-	-	440,467	-	-	10,940,800
62	398	Miscellaneous equipment	-	-	-	-	-	-	72,038
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	105,951
64		Subtotal - General plant	\$ 102,820	\$ -	\$ (25,860)	\$ 6,560,738	\$ (1)	\$ -	\$ 191,044,141
65		Total - Electric plant in service	\$ 22,529,098	\$ (1,449,393)	\$ -	\$ 39,880,922	\$ (1,827,394)	\$ -	\$ 3,666,344,510

FirstEnergy Pennsylvania Electric Company - Penelec Rate District  
Calculation of Original Cost of Plant at December 31, 2025  
Monthly Activity

Line	Acct No.	Description	Balance 12/31/24	January			February		
				Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>NON-DEPRECIABLE PLANT</b>									
1	301	Organization	\$ 34,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	306,717	-	-	-	-	-	-
3	350.11	Land - Transmission substations	2,281,026	-	-	-	-	-	-
4	350.21	Land - Transmission lines	628,116	-	-	-	-	-	-
5	360.11	Land - Distribution substations	1,514,626	-	-	-	-	-	-
6	360.21	Land - Distribution lines	166,224	-	-	-	-	-	-
7	389.1	Land - General plant	1,092,749	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 6,024,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>									
9	303	Miscellaneous intangible plant	\$ 109,270,738	\$ 486,145	\$ -	\$ -	\$ 1,080,696	\$ -	\$ (108,948,690)
10		Subtotal - Intangible plant	\$ 109,270,738	\$ 486,145	\$ -	\$ -	\$ 1,080,696	\$ -	\$ (108,948,690)
<b>TRANSMISSION PLANT</b>									
11	350.1	Easements - Transmission substations	\$ 143,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	12,572,866	553	-	-	461	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 12,715,966	\$ 553	\$ -	\$ -	\$ 461	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>									
25	360.1	Easements - Distribution substations	\$ 207,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	15,497,653	156	-	-	130	-	-
27	361.1	Structures and improvements	18,591,517	67,687	(13,473)	-	11,823	(890)	-
28	361.2	Clearing and grading of land	667,073	201	-	-	168	-	-
29	362	Station equipment	411,984,982	2,107,314	(59,635)	43,585	1,085,738	(84,168)	-
30	363.1	Computer Hardware	-	-	-	-	2,764	-	11,446,319
31	363.2	Computer Software	-	-	-	-	878,674	-	99,592,615
32	363.3	Communication Equipment	-	-	-	-	3,843	-	36,874,711
33	364	Poles, towers and fixtures	731,157,276	3,786,359	(140,152)	-	4,545,188	(110,904)	-
34	365	Overhead conductors and devices	936,109,597	2,052,754	(886,699)	-	4,720,019	(926,027)	-
35	365.1	Clearing and grading of land	283,652,388	145,179	-	-	317,249	-	-
36	366	Underground conduit	47,813,289	116,080	(32)	-	263,234	(1,040)	-
37	367	Underground conductors and devices	238,771,752	831,523	(128,859)	-	1,014,956	(159,138)	-
38	368	Line transformers	463,014,200	1,525,322	(266,507)	-	1,554,188	(423,836)	-
39	369	Services	139,977,942	328,987	(166,463)	-	360,233	(127,434)	-
40	370	Meters	143,563,796	567,701	(176,499)	-	451,800	(98,315)	-
41	371	Installations on customers' premises	28,714,714	27,919	(17,732)	-	21,156	(50,438)	-
42	372	Leased property on customers' premises	196,313	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	34,986,862	346,436	(271,117)	-	252,003	(219,622)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
45	373.3	Street lighting - LED	8,949,832	166,295	(90,589)	-	137,186	(81,053)	-
46	374	Asset retirement costs for distribution plant	80,653	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 3,503,937,109	\$ 12,069,914	\$ (2,217,757)	\$ 43,585	\$ 15,620,353	\$ (2,282,866)	\$ 147,913,645
<b>GENERAL PLANT</b>									
48	389.2	Easements - General plant	\$ 20,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	81,867,652	73,183	-	-	74,179	-	-
50	390.2	Clearing and grading of land	7,093,505	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	560,865	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	467,967	85	-	-	5	-	-
53	391.2	Data processing equipment	13,322,788	551,371	-	-	36,205	-	(13,854,509)
54	392	Transportation equipment	9,569,643	55,849	(31,112)	-	104,314	-	-
55	393	Stores equipment	520,630	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	19,640,671	(415,958)	-	-	34,263	-	-
57	395	Laboratory equipment	111,815	-	-	-	-	-	-
58	396	Power operated equipment	6,513,537	175	-	-	146	-	-
59	397.1	Computer Hardware	-	-	-	-	3,577	-	2,408,190
60	397.2	Computer Software	-	-	-	-	7,228	-	9,356,075
61	397.3	Communication Equipment	47,585,052	201,683	-	-	305,178	-	(36,874,711)
62	398	Miscellaneous equipment	68,459	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	321,852	-	-	-	-	-	-
64		Subtotal - General plant	\$ 187,665,393	\$ 466,387	\$ (31,112)	\$ -	\$ 565,097	\$ -	\$ (38,964,955)
65		Total - Electric plant in service	\$ 3,819,613,329	\$ 13,022,999	\$ (2,248,868)	\$ 43,585	\$ 17,266,607	\$ (2,282,866)	\$ -

FirstEnergy Pennsylvania Electric Company - Penelec Rate District  
Calculation of Original Cost of Plant at December 31, 2025  
Monthly Activity

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<b>NON-DEPRECIABLE PLANT</b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (1,055,969)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (1,055,969)	\$ -	\$ -	\$ -
<b>TRANSMISSION PLANT</b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	373,434	-	-	14,463	(249)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	2,245,491	(115,816)	-	2,392,609	(37,815)	-
30	363.1	Computer Hardware	331,516	-	36,144	7,196	-	110,055
31	363.2	Computer Software	369,585	(123,409)	1,050,781	20,993	-	521
32	363.3	Communication Equipment	43,061	-	73,723	243,442	-	4,063
33	364	Poles, towers and fixtures	3,593,598	(111,490)	-	1,456,562	(124,964)	-
34	365	Overhead conductors and devices	5,216,882	(1,265,367)	-	5,175,353	(1,432,794)	-
35	365.1	Clearing and grading of land	(10,179)	-	-	-	-	-
36	366	Underground conduit	512,876	(176)	-	59,355	(345)	-
37	367	Underground conductors and devices	1,536,090	(71,565)	-	1,666,001	(167,532)	-
38	368	Line transformers	1,637,164	(349,100)	-	2,669,558	(490,943)	-
39	369	Services	288,574	(97,257)	-	215,267	(162,918)	-
40	370	Meters	381,706	(265,300)	-	331,111	(12,983)	-
41	371	Installations on customers' premises	10,208	(8,499)	-	13,492	(23,600)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	327,981	(125,593)	-	342,963	(132,524)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	80,440	(47,605)	-	5,487	(38,443)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 16,938,427	\$ (2,581,176)	\$ 1,160,647	\$ 14,613,852	\$ (2,625,112)	\$ 114,639
<b>GENERAL PLANT</b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	8,458,745	(5,532)	-	339,181	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	3	-	-	1	-	-
53	391.2	Data processing equipment	445	-	(55,855)	109,612	-	(110,055)
54	392	Transportation equipment	-	-	-	-	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	327,664	-	-	103,439	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	101	-	19,711	17	-	-
60	397.2	Computer Software	193,413	-	5,189	6,894	-	-
61	397.3	Communication Equipment	251,709	-	(73,723)	380,635	-	(4,584)
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 9,232,080	\$ (5,532)	\$ (104,678)	\$ 939,779	\$ -	\$ (114,639)
65		Total - Electric plant in service	\$ 26,170,508	\$ (2,586,708)	\$ -	\$ 15,553,631	\$ (2,625,112)	\$ -

FirstEnergy Pennsylvania Electric Company - Penelec Rate District  
Calculation of Original Cost of Plant at December 31, 2025  
Monthly Activity

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<b>NON-DEPRECIABLE PLANT</b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TRANSMISSION PLANT</b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	9,860	-	-	78,107	(1,217)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,294,234	(79,695)	-	3,813,086	(216,369)	-
30	363.1	Computer Hardware	114,317	-	-	33,566	-	2
31	363.2	Computer Software	1,127,498	-	-	209,219	-	-
32	363.3	Communication Equipment	27,460	-	-	133,939	-	13
33	364	Poles, towers and fixtures	5,850,820	(135,108)	-	9,749,346	(98,990)	-
34	365	Overhead conductors and devices	4,779,431	(843,527)	-	4,875,191	(1,274,864)	-
35	365.1	Clearing and grading of land	-	-	-	447,489	-	-
36	366	Underground conduit	59,175	(239)	-	113,375	(1,434)	-
37	367	Underground conductors and devices	742,321	(38,516)	-	1,225,107	(185,841)	-
38	368	Line transformers	1,638,636	(523,051)	-	1,976,103	(472,012)	-
39	369	Services	250,109	(138,747)	-	240,939	(135,326)	-
40	370	Meters	480,422	(87,173)	-	404,960	(20,020)	-
41	371	Installations on customers' premises	21,662	(3,491)	-	8,762	(13,356)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	202,721	(129,198)	-	230,817	(140,923)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	55,949	(23,506)	-	57,570	(25,173)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 16,654,616	\$ (2,002,250)	\$ -	\$ 23,597,576	\$ (2,585,524)	\$ 15
<b>GENERAL PLANT</b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	(4,097)	(114,142)	-	(26,633)	(39,305)	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	(12,702)	-	-
52	391.1	Office furniture and mechanical equipment	0	-	-	-	-	-
53	391.2	Data processing equipment	-	-	-	0	-	(2)
54	392	Transportation equipment	62,833	-	-	(551)	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	138,217	-	-	131,188	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	(21)	-	-	3	-	-
60	397.2	Computer Software	6,985	-	-	3,966	-	-
61	397.3	Communication Equipment	101,820	-	-	248,742	-	(13)
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 305,736	\$ (114,142)	\$ -	\$ 344,014	\$ (39,305)	\$ (15)
65		Total - Electric plant in service	\$ 16,960,352	\$ (2,116,392)	\$ -	\$ 23,941,590	\$ (2,624,829)	\$ -

FirstEnergy Pennsylvania Electric Company - Penelec Rate District  
Calculation of Original Cost of Plant at December 31, 2025  
Monthly Activity

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<b>NON-DEPRECIABLE PLANT</b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>								
9	303	Miscellaneous intangible plant	\$ 1,127,324	\$ -	\$ (1,127,324)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ 1,127,324	\$ -	\$ (1,127,324)	\$ -	\$ -	\$ -
<b>TRANSMISSION PLANT</b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	134,672	(1,002)	-	31,300	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,710,400	(38,004)	-	2,732,044	-	-
30	363.1	Computer Hardware	(353,114)	(168,980)	-	223,245	-	9,324
31	363.2	Computer Software	1,439,138	(1,321,947)	1,127,324	391,080	-	1,694,619
32	363.3	Communication Equipment	23,561	(188,261)	-	101,939	-	-
33	364	Poles, towers and fixtures	3,005,786	(166,691)	-	16,322,876	(82,973)	-
34	365	Overhead conductors and devices	3,880,754	(1,006,735)	-	7,056,770	(827,273)	-
35	365.1	Clearing and grading of land	(193)	-	-	575,661	-	-
36	366	Underground conduit	103,177	(248)	-	728,705	-	-
37	367	Underground conductors and devices	1,220,372	(95,828)	-	3,359,800	(65,860)	-
38	368	Line transformers	1,880,417	(446,526)	-	1,627,342	(405,828)	-
39	369	Services	362,533	(119,566)	-	384,114	(114,881)	-
40	370	Meters	485,834	(381,493)	-	893,087	(17,224)	-
41	371	Installations on customers' premises	12,840	(18,483)	-	11,905	(7,662)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	162,002	(126,127)	-	221,700	(93,256)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	57,248	(24,293)	-	112,061	(23,226)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 14,125,428	\$ (4,104,184)	\$ 1,127,324	\$ 34,773,628	\$ (1,638,185)	\$ 1,703,943
<b>GENERAL PLANT</b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	(99,834)	-	-	674,042	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	(134,468)	-	-	-	-
53	391.2	Data processing equipment	-	-	-	-	-	(0)
54	392	Transportation equipment	26	-	-	(507,291)	-	-
55	393	Stores equipment	-	(103,890)	-	-	-	-
56	394	Tools, shop and garage equipment	184,405	(322,669)	-	88,358	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	1,098,651	-	-
59	397.1	Computer Hardware	12	(641,781)	-	22	-	-
60	397.2	Computer Software	174,713	(244,413)	-	116,281	-	-
61	397.3	Communication Equipment	166,619	-	-	381,740	-	-
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 425,941	\$ (1,447,221)	\$ -	\$ 1,851,803	\$ -	\$ (0)
65		Total - Electric plant in service	\$ 15,678,694	\$ (5,551,405)	\$ -	\$ 36,625,431	\$ (1,638,185)	\$ 1,703,943

FirstEnergy Pennsylvania Electric Company - Penelec Rate District  
Calculation of Original Cost of Plant at December 31, 2025  
Monthly Activity

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
<b>NON-DEPRECIABLE PLANT</b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>								
9	303	Miscellaneous intangible plant	\$ (9)	\$ -	\$ -	\$ 14,165	\$ -	\$ -
10		Subtotal - Intangible plant	\$ (9)	\$ -	\$ -	\$ 14,165	\$ -	\$ -
<b>TRANSMISSION PLANT</b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(3,497)	-	-	13,761	(11)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	2,976,158	(92,340)	-	405,486	(21,113)	-
30	363.1	Computer Hardware	298,386	-	-	133,286	-	-
31	363.2	Computer Software	14,823	-	-	641,048	(25,977)	-
32	363.3	Communication Equipment	154,246	-	-	167,299	-	-
33	364	Poles, towers and fixtures	4,520,400	(167,699)	-	6,737,026	(167,548)	-
34	365	Overhead conductors and devices	9,510,118	(891,344)	-	10,415,971	(1,371,027)	-
35	365.1	Clearing and grading of land	34,229	-	-	26,219	-	-
36	366	Underground conduit	302,750	(249)	-	(190,456)	(53,184)	-
37	367	Underground conductors and devices	1,609,711	(165,393)	-	1,302,700	(206,459)	-
38	368	Line transformers	1,913,026	(430,930)	-	2,152,455	(751,764)	-
39	369	Services	428,425	(169,293)	-	263,722	(252,822)	-
40	370	Meters	536,518	(52,802)	-	783,895	(79,824)	-
41	371	Installations on customers' premises	15,779	(13,786)	-	12,229	(7,260)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	253,379	(177,628)	-	163,510	(173,418)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	96,386	(38,575)	-	245,666	(39,939)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 22,660,836	\$ (2,200,040)	\$ -	\$ 23,273,817	\$ (3,150,346)	\$ -
<b>GENERAL PLANT</b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	549,645	-	-	33,750	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	-	-	-	-	-
53	391.2	Data processing equipment	(0)	-	-	-	-	-
54	392	Transportation equipment	(4,761)	-	-	3,694	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	93,376	-	-	121,666	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	(11,656)	-	-	3,360	-	-
59	397.1	Computer Hardware	(1)	-	-	447	-	-
60	397.2	Computer Software	11,605	-	-	47,827	-	-
61	397.3	Communication Equipment	1,862,202	-	-	242,577	-	-
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 2,500,410	\$ -	\$ -	\$ 453,322	\$ -	\$ -
65		Total - Electric plant in service	\$ 25,161,237	\$ (2,200,040)	\$ -	\$ 23,741,303	\$ (3,150,346)	\$ -

FirstEnergy Pennsylvania Electric Company - Penelec Rate District  
Calculation of Original Cost of Plant at December 31, 2025  
Monthly Activity

Line	Acct No.	Description	November			December			Balance 12/31/25 (38) = SUM cols. (1) to (37)
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
<b>NON-DEPRECIABLE PLANT</b>									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,666
2	302	Franchises and consents	-	-	-	-	-	-	306,717
3	350.11	Land - Transmission substations	-	-	-	-	-	-	2,281,026
4	350.21	Land - Transmission lines	-	-	-	-	-	-	628,116
5	360.11	Land - Distribution substations	209,888	-	-	1,039	-	-	1,725,553
6	360.21	Land - Distribution lines	-	-	-	-	-	-	166,224
7	389.1	Land - General plant	-	-	-	-	-	-	1,092,749
8		Subtotal - Non-depreciable plant	\$ 209,888	\$ -	\$ -	\$ 1,039	\$ -	\$ -	\$ 6,235,031
<b>INTANGIBLE PLANT</b>									
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (14,156)	\$ -	\$ 26,496	\$ (859,416)	\$ 0
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (14,156)	\$ -	\$ 26,496	\$ (859,416)	\$ -
<b>TRANSMISSION PLANT</b>									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,100
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	12,573,881
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,716,981
<b>DISTRIBUTION PLANT</b>									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,271
26	360.2	Easements - Distribution lines	-	-	-	-	-	-	15,497,939
27	361.1	Structures and improvements	(11)	-	-	7,666	-	-	19,313,941
28	361.2	Clearing and grading of land	-	-	-	-	-	-	667,441
29	362	Station equipment	7,703,787	(10,981)	-	7,702,277	(124,826)	-	447,316,429
30	363.1	Computer Hardware	(116,453)	-	-	130,152	-	160,092	12,397,818
31	363.2	Computer Software	367,219	-	14,156	50,280	-	864,497	108,382,737
32	363.3	Communication Equipment	104,703	-	10,459	98,740	-	-	37,876,940
33	364	Poles, towers and fixtures	2,405,423	(243,957)	-	9,633,186	(71,527)	-	801,141,844
34	365	Overhead conductors and devices	9,200,853	(1,127,999)	-	10,467,616	(1,420,965)	-	1,000,186,687
35	365.1	Clearing and grading of land	(97)	-	-	417,071	-	-	285,605,015
36	366	Underground conduit	153,269	(2)	-	210,422	(498)	-	50,187,803
37	367	Underground conductors and devices	(2,057,313)	(92,567)	-	3,974,653	(78,731)	-	253,741,385
38	368	Line transformers	1,404,689	(232,729)	-	1,595,550	(382,088)	-	479,413,338
39	369	Services	349,777	(90,066)	-	287,772	(125,287)	-	142,038,333
40	370	Meters	348,025	(26,522)	-	507,604	(307,274)	-	148,211,028
41	371	Installations on customers' premises	9,273	(14,932)	-	9,941	(7,242)	-	28,703,399
42	372	Leased property on customers' premises	-	-	-	-	-	-	196,313
43	373.1	Street lighting - Oh, Ug lines	92,648	(235,677)	-	129,829	(335,469)	-	35,552,299
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
45	373.3	Street lighting - LED	398,673	(31,987)	-	389,509	(37,467)	-	10,250,446
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	80,653
47		Subtotal - Distribution plant	\$ 20,364,464	\$ (2,107,419)	\$ 24,615	\$ 35,612,267	\$ (2,891,373)	\$ 1,024,589	\$ 3,876,969,059
<b>GENERAL PLANT</b>									
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,957
49	390.1	Structures and improvements	40,356	-	-	1,605,562	-	-	93,426,752
50	390.2	Clearing and grading of land	-	-	-	-	-	-	7,093,505
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	548,163
52	391.1	Office furniture and mechanical equipment	-	-	-	-	-	-	333,593
53	391.2	Data processing equipment	160,092	-	-	-	-	(160,092)	-
54	392	Transportation equipment	-	-	-	-	(19,494)	-	9,233,150
55	393	Stores equipment	-	-	-	-	-	-	416,741
56	394	Tools, shop and garage equipment	151,259	-	-	1,588,234	-	-	21,864,112
57	395	Laboratory equipment	-	-	-	-	-	-	111,815
58	396	Power operated equipment	-	-	-	-	-	-	7,604,213
59	397.1	Computer Hardware	954	-	-	94,649	-	-	1,885,882
60	397.2	Computer Software	13,296	-	-	122,466	-	-	9,821,525
61	397.3	Communication Equipment	428,194	-	(10,459)	299,229	-	(5,081)	15,486,811
62	398	Miscellaneous equipment	(9,364)	-	-	-	-	-	59,096
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	321,852
64		Subtotal - General plant	\$ 784,788	\$ -	\$ (10,459)	\$ 3,710,142	\$ (19,494)	\$ (165,173)	\$ 168,228,166
65		Total - Electric plant in service	\$ 21,359,140	\$ (2,107,419)	\$ -	\$ 39,323,448	\$ (2,884,371)	\$ -	\$ 4,064,149,256

**FirstEnergy Pennsylvania Electric Company - Penn Power Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	Balance 12/31/24	January			February		
				Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b><u>NON-DEPRECIABLE PLANT</u></b>									
1	301	Organization	\$ 22,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	68,666	-	-	-	-	-	-
3	350.11	Land - Transmission substations	944,694	-	-	-	-	-	-
4	350.21	Land - Transmission lines	1,167,029	-	-	-	-	-	-
5	360.11	Land - Distribution substations	1,236,578	1,409	-	-	938	-	-
6	360.21	Land - Distribution lines	5,371	-	-	-	-	-	-
7	389.1	Land - General plant	226,639	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ 3,671,810	\$ 1,409	\$ -	\$ -	\$ 938	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>									
9	303	Miscellaneous intangible plant	\$ 24,780,531	\$ 124,479	\$ (379)	\$ -	\$ 299,119	\$ -	\$ (24,586,429)
10		Subtotal - Intangible plant	\$ 24,780,531	\$ 124,479	\$ (379)	\$ -	\$ 299,119	\$ -	\$ (24,586,429)
<b><u>TRANSMISSION PLANT</u></b>									
11	350.1	Easements - Transmission substations	\$ 931,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	7,501,997	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 8,433,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>									
25	360.1	Easements - Distribution substations	\$ 17,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	5,791,894	-	-	-	-	-	-
27	361.1	Structures and improvements	4,341,649	1,025	(31)	-	1,359	-	-
28	361.2	Clearing and grading of land	649,521	-	-	-	-	-	-
29	362	Station equipment	115,898,696	1,013,881	(81,636)	-	110,683	(14,012)	-
30	363.1	Computer Hardware	-	-	-	-	303	-	2,197,683
31	363.2	Computer Software	-	-	-	-	286,477	-	23,361,201
32	363.3	Communication Equipment	-	-	-	-	(6,887)	-	5,516,194
33	364	Poles, towers and fixtures	160,986,796	443,594	(24,440)	-	1,595,208	(25,513)	-
34	365	Overhead conductors and devices	187,169,989	505,182	(207,919)	-	374,376	(213,672)	-
35	365.1	Clearing and grading of land	79,040,210	24,239	-	-	22,002	-	-
36	366	Underground conduit	8,174,226	424	-	-	282	-	-
37	367	Underground conductors and devices	95,228,795	435,671	(37,521)	-	281,910	(9,430)	-
38	368	Line transformers	134,370,364	248,112	(216,881)	-	260,035	(163,815)	-
39	369	Services	48,492,380	130,346	(1,167)	-	154,020	(984)	-
40	370	Meters	49,214,737	123,813	(91,192)	-	194,788	(277,507)	-
41	371	Installations on customers' premises	4,124,329	24,253	(5,059)	-	10,624	(3,043)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	3,777,640	14,479	(6,809)	-	22,922	(1,589)	-
44	373.2	Street lighting - ESIP	24,978	-	-	-	-	-	-
45	373.3	Street lighting - LED	4,749,147	93,830	(57,812)	-	149,591	(58,495)	-
46	374	Asset retirement costs for distribution plant	4,408	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 902,057,049	\$ 3,058,847	\$ (730,466)	\$ -	\$ 3,457,694	\$ (768,060)	\$ 31,075,078
<b><u>GENERAL PLANT</u></b>									
48	389.2	Easements - General plant	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	11,572,111	172,940	-	-	8,296	-	-
50	390.2	Clearing and grading of land	41,241	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	525,472	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	52,441	2,359	-	-	8	-	-
53	391.2	Data processing equipment	2,745,477	26,839	-	-	7,061	-	(2,767,081)
54	392	Transportation equipment	1,586,095	35,569	-	-	660	-	-
55	393	Stores equipment	26,718	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	3,308,451	77,319	-	-	12,903	-	-
57	395	Laboratory equipment	21,540	-	-	-	-	-	-
58	396	Power operated equipment	1,384,447	2,367	-	-	1,576	-	-
59	397.1	Computer Hardware	-	-	-	-	654	-	569,398
60	397.2	Computer Software	-	-	-	-	1,093	-	1,225,228
61	397.3	Communication Equipment	11,065,299	(132,580)	-	-	40,330	-	(5,516,194)
62	398	Miscellaneous equipment	7,595	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	32,875	-	-	-	-	-	-
64		Subtotal - General plant	\$ 32,370,073	\$ 184,815	\$ -	\$ -	\$ 72,581	\$ -	\$ (6,488,649)
65		Total - Electric plant in service	\$ 971,312,868	\$ 3,369,549	\$ (730,845)	\$ -	\$ 3,830,333	\$ (768,060)	\$ -

**FirstEnergy Pennsylvania Electric Company - Penn Power Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(8)	(9)	(10)	(11)	(12)	(13)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (302,471)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (302,471)	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	386,520	-	-	(5,751)	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	207,675	-	-	27,463	(40,950)	-
30	363.1	Computer Hardware	1,418	-	7,048	636	-	32,052
31	363.2	Computer Software	109,347	(35,165)	290,442	5,342	-	-
32	363.3	Communication Equipment	5,146	-	24,964	5,927	-	972
33	364	Poles, towers and fixtures	908,469	(172,716)	-	(397,605)	(58,297)	-
34	365	Overhead conductors and devices	296,034	(82,343)	-	773,717	(264,165)	-
35	365.1	Clearing and grading of land	(13,440)	-	-	47	-	-
36	366	Underground conduit	5,419	-	-	6,291	(1,961)	-
37	367	Underground conductors and devices	405,950	(6,521)	-	509,060	(108,624)	-
38	368	Line transformers	351,778	(128,024)	-	751,990	(264,637)	-
39	369	Services	104,532	(1,858)	-	117,637	(2,058)	-
40	370	Meters	114,300	(48,659)	-	131,345	(568)	-
41	371	Installations on customers' premises	2,801	(415)	-	5,564	(1,335)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	46,834	(1,599)	-	5,772	(6,674)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	100,121	(49,976)	-	62,605	(26,494)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 3,032,905	\$ (527,277)	\$ 322,454	\$ 2,000,041	\$ (775,763)	\$ 33,024
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	2,320,862	-	-	(13,616)	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	80	-	-	38	-	-
53	391.2	Data processing equipment	-	-	(12,296)	32,065	-	(32,052)
54	392	Transportation equipment	-	-	-	-	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	3,373	-	-	75	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	20	-	5,248	(3)	-	-
60	397.2	Computer Software	53,348	-	12,029	347	-	-
61	397.3	Communication Equipment	347,855	-	(24,964)	4,105	-	(972)
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 2,725,539	\$ -	\$ (19,983)	\$ 23,011	\$ -	\$ (33,024)
65		Total - Electric plant in service	\$ 5,758,444	\$ (527,277)	\$ -	\$ 2,023,052	\$ (775,763)	\$ -

**FirstEnergy Pennsylvania Electric Company - Penn Power Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(26)	(34)	-	(4,206)	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	112,526	(2,041)	-	247,819	(166,670)	-
30	363.1	Computer Hardware	33,430	-	-	6,480	-	1
31	363.2	Computer Software	324,851	-	-	57,581	-	-
32	363.3	Communication Equipment	3,632	-	-	(7,124)	-	26
33	364	Poles, towers and fixtures	168,400	(20,821)	-	1,473,698	(53,551)	-
34	365	Overhead conductors and devices	455,436	(79,962)	-	827,843	(134,173)	-
35	365.1	Clearing and grading of land	-	-	-	-	-	-
36	366	Underground conduit	970	(112)	-	35	-	-
37	367	Underground conductors and devices	754,716	(12,443)	-	501,357	(72,976)	-
38	368	Line transformers	552,444	(106,304)	-	596,411	(168,024)	-
39	369	Services	106,855	(2,372)	-	135,154	(3,130)	-
40	370	Meters	138,372	(12,874)	-	215,133	(35,069)	-
41	371	Installations on customers' premises	75	(822)	-	6	(519)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	1,797	(1,594)	-	4,452	-	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	36,063	(17,614)	-	16,702	(7,843)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 2,689,541	\$ (256,992)	\$ -	\$ 4,071,340	\$ (641,956)	\$ 26
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	101,598	(7,171)	-	(924,980)	(30,481)	-
50	390.2	Clearing and grading of land	-	-	-	-	(2,490)	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	735,839	(5,316)	-
52	391.1	Office furniture and mechanical equipment	1	-	-	-	-	-
53	391.2	Data processing equipment	-	-	-	1,990	-	(13)
54	392	Transportation equipment	-	-	-	(73,666)	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	220,698	-	-	1,826	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	187,875	-	-
59	397.1	Computer Hardware	0	-	-	1	-	12
60	397.2	Computer Software	1,768	-	-	102	-	-
61	397.3	Communication Equipment	5,240	-	-	5,003	-	(26)
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 329,305	\$ (7,171)	\$ -	\$ (66,009)	\$ (38,288)	\$ (26)
65		Total - Electric plant in service	\$ 3,018,847	\$ (264,163)	\$ -	\$ 4,005,331	\$ (680,244)	\$ -

**FirstEnergy Pennsylvania Electric Company - Penn Power Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(20)	(21)	(22)	(23)	(24)	(25)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ 289,507	\$ -	\$ (289,507)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ 289,507	\$ -	\$ (289,507)	\$ -	\$ -	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(1,681)	-	-	-	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	76,783	(5,684)	-	7,696	(40,274)	-
30	363.1	Computer Hardware	(43,396)	-	-	54,058	-	4,716
31	363.2	Computer Software	396,754	(787,711)	289,507	106,323	-	504,905
32	363.3	Communication Equipment	52,531	(251,569)	-	(1,174)	-	(36)
33	364	Poles, towers and fixtures	154,697	(20,447)	-	637,740	(10,320)	-
34	365	Overhead conductors and devices	1,396,709	(104,791)	-	929,355	(13,850)	-
35	365.1	Clearing and grading of land	-	-	-	153,291	-	-
36	366	Underground conduit	26	-	-	17	-	-
37	367	Underground conductors and devices	125,558	(20,269)	-	414,276	(5,439)	-
38	368	Line transformers	532,334	(231,069)	-	651,653	(46,147)	-
39	369	Services	145,058	(2,287)	-	148,222	(1,470)	-
40	370	Meters	157,335	(68,705)	-	129,011	-	-
41	371	Installations on customers' premises	1	(546)	-	4,628	-	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	(531)	(2,518)	-	17,876	(0)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	14,514	(8,900)	-	34,792	(354)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 3,006,694	\$ (1,504,499)	\$ 289,507	\$ 3,287,763	\$ (117,856)	\$ 509,585
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	35,353	-	-	2,968	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	(9,120)	-	-	-	-
53	391.2	Data processing equipment	-	-	-	-	-	(1,990)
54	392	Transportation equipment	13,135	-	-	(152,852)	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	(17,974)	(51,777)	-	16,568	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	152,852	-	-
59	397.1	Computer Hardware	3	(40,970)	-	6	-	-
60	397.2	Computer Software	57,098	(149,876)	-	28,821	-	-
61	397.3	Communication Equipment	5,786	-	-	8,338	-	36
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 93,401	\$ (251,743)	\$ -	\$ 56,701	\$ -	\$ (1,954)
65		Total - Electric plant in service	\$ 3,389,602	\$ (1,756,241)	\$ -	\$ 3,344,464	\$ (117,856)	\$ 507,631

**FirstEnergy Pennsylvania Electric Company - Penn Power Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
<b><u>NON-DEPRECIABLE PLANT</u></b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>INTANGIBLE PLANT</u></b>								
9	303	Miscellaneous intangible plant	\$ (3)	\$ -	\$ -	\$ 3,848	\$ (41,015)	\$ -
10		Subtotal - Intangible plant	\$ (3)	\$ -	\$ -	\$ 3,848	\$ (41,015)	\$ -
<b><u>TRANSMISSION PLANT</u></b>								
11	350.1	Easements - Transmission substations	\$ 2,094	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 2,094	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DISTRIBUTION PLANT</u></b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	-	-	-	-	-	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	438,306	(33,646)	-	403,900	(5,456)	(131,493)
30	363.1	Computer Hardware	24,898	-	-	38,558	-	-
31	363.2	Computer Software	4,241	-	-	172,761	379	-
32	363.3	Communication Equipment	24,715	-	-	47,194	-	-
33	364	Poles, towers and fixtures	283,299	(10,928)	-	1,425,957	(14,520)	-
34	365	Overhead conductors and devices	2,444,433	(43,959)	-	3,659,508	(113,988)	-
35	365.1	Clearing and grading of land	2,166	-	-	169,843	-	-
36	366	Underground conduit	30	-	-	255	(87)	-
37	367	Underground conductors and devices	459,563	(66,390)	-	1,854,343	(15,865)	-
38	368	Line transformers	559,524	(67,196)	-	1,582,064	(62,294)	-
39	369	Services	122,770	(470)	-	171,885	(3,978)	-
40	370	Meters	254,490	-	-	339,162	(10,284)	-
41	371	Installations on customers' premises	7,009	(1,036)	-	3,479	(291)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	7,680	-	-	1,466	-	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	34,564	-	-	38,745	-	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 4,667,688	\$ (223,624)	\$ -	\$ 9,909,120	\$ (226,385)	\$ (131,493)
<b><u>GENERAL PLANT</u></b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	100,792	-	-	8,784	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	-	-	-	-	-
53	391.2	Data processing equipment	(0)	-	-	-	-	-
54	392	Transportation equipment	-	-	-	(315)	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	69,116	-	-	20,612	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	0	-	-	107	-	-
60	397.2	Computer Software	3,392	-	-	13,225	-	-
61	397.3	Communication Equipment	70,645	-	-	12,492	-	-
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 243,945	\$ -	\$ -	\$ 54,904	\$ -	\$ -
65		Total - Electric plant in service	\$ 4,913,724	\$ (223,624)	\$ -	\$ 9,967,872	\$ (267,400)	\$ (131,493)

**FirstEnergy Pennsylvania Electric Company - Penn Power Rate District**  
**Calculation of Original Cost of Plant at December 31, 2025**  
**Monthly Activity**

Line	Acct No.	Description	November			December			Balance 12/31/25 (38) = SUM cols. (1) to (37)
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers (37)	
<b><u>NON-DEPRECIABLE PLANT</u></b>									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,834
2	302	Franchises and consents	-	-	-	-	-	-	68,666
3	350.11	Land - Transmission substations	-	-	-	-	-	-	944,694
4	350.21	Land - Transmission lines	-	-	-	-	-	-	1,167,029
5	360.11	Land - Distribution substations	-	-	-	-	-	-	1,238,924
6	360.21	Land - Distribution lines	-	-	-	-	-	-	5,371
7	389.1	Land - General plant	-	-	-	-	-	-	226,639
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,674,157
<b><u>INTANGIBLE PLANT</u></b>									
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (3,845)	\$ -	\$ -	\$ (245,349)	\$ 28,486
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (3,845)	\$ -	\$ -	\$ (245,349)	\$ 28,486
<b><u>TRANSMISSION PLANT</u></b>									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 933,503
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	7,501,997
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,435,500
<b><u>DISTRIBUTION PLANT</u></b>									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,288
26	360.2	Easements - Distribution lines	-	-	-	-	-	-	5,791,894
27	361.1	Structures and improvements	-	-	-	-	-	-	4,718,824
28	361.2	Clearing and grading of land	-	-	-	-	-	-	649,521
29	362	Station equipment	2,504,367	-	-	6,243,476	-	-	126,771,409
30	363.1	Computer Hardware	(41,625)	-	-	35,486	-	46,751	2,398,497
31	363.2	Computer Software	99,139	-	3,826	39,661	-	245,349	25,475,211
32	363.3	Communication Equipment	7,094	-	-	14,403	-	-	5,436,007
33	364	Poles, towers and fixtures	1,603,475	(3,578)	-	3,333,564	(23,385)	-	172,178,773
34	365	Overhead conductors and devices	3,525,130	(54,830)	-	6,577,359	(71,962)	-	207,549,459
35	365.1	Clearing and grading of land	82,366	-	-	(3,662)	-	-	79,477,062
36	366	Underground conduit	1,636	-	-	121	(74)	-	8,187,499
37	367	Underground conductors and devices	612,530	(10,179)	-	445,300	(2,584)	-	101,660,789
38	368	Line transformers	1,515,565	(44,092)	-	1,367,492	(92,612)	-	141,748,671
39	369	Services	174,036	(516)	-	123,820	(1,510)	-	50,104,915
40	370	Meters	222,047	-	-	115,485	(191,180)	-	50,613,979
41	371	Installations on customers' premises	13,086	(819)	-	13,772	-	-	4,195,740
42	372	Leased property on customers' premises	-	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	11,643	-	-	(1,464)	-	-	3,889,782
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	24,978
45	373.3	Street lighting - LED	40,651	(635)	-	47,160	(5,675)	-	5,184,689
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	4,408
47		Subtotal - Distribution plant	\$ 10,371,141	\$ (114,648)	\$ 3,826	\$ 18,351,972	\$ (388,982)	\$ 292,100	\$ 996,079,395
<b><u>GENERAL PLANT</u></b>									
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311
49	390.1	Structures and improvements	1,407	-	-	969,489	-	-	14,318,353
50	390.2	Clearing and grading of land	-	-	-	-	-	-	38,750
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	1,255,996
52	391.1	Office furniture and mechanical equipment	-	-	-	-	-	0	45,807
53	391.2	Data processing equipment	46,751	-	-	-	-	(46,751)	(0)
54	392	Transportation equipment	-	-	-	-	-	-	1,408,625
55	393	Stores equipment	-	-	-	-	-	-	26,718
56	394	Tools, shop and garage equipment	23,447	-	-	12,969	-	-	3,697,605
57	395	Laboratory equipment	-	-	-	-	-	-	21,540
58	396	Power operated equipment	-	-	-	-	-	-	1,729,119
59	397.1	Computer Hardware	229	-	-	23,151	-	-	557,856
60	397.2	Computer Software	1,934	-	19	6,376	-	-	1,254,905
61	397.3	Communication Equipment	5,902	-	-	12,340	-	-	5,908,635
62	398	Miscellaneous equipment	-	-	-	-	-	-	7,595
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	32,875
64		Subtotal - General plant	\$ 79,670	\$ -	\$ 19	\$ 1,024,325	\$ -	\$ (46,751)	\$ 30,304,690
65		Total - Electric plant in service	\$ 10,450,811	\$ (114,648)	\$ 0	\$ 19,376,297	\$ (388,982)	\$ -	\$ 1,038,522,228

FirstEnergy Pennsylvania Electric Company - West Penn Rate District  
Calculation of Original Cost of Plant at December 31, 2025

Line	Acct No.	Description	Monthly Activity						
			Balance 12/31/24	January			February		
				Additions	Retirements	Transfers	Additions	Retirements	Transfers
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
<b>NON-DEPRECIABLE PLANT</b>									
1	301	Organization	\$ 156,797	\$ -	\$ -	\$ -	\$ -	\$ -	
2	302	Franchises and consents	-	-	-	-	-	-	
3	350.11	Land - Transmission substations	2,278,951	-	-	-	-	-	
4	350.21	Land - Transmission lines	220,744	-	-	-	-	-	
5	360.11	Land - Distribution substations	6,697,708	574	-	-	499	-	
6	360.21	Land - Distribution lines	130,091	-	-	-	-	-	
7	389.1	Land - General plant	2,061,176	361	-	-	314	-	
8		Subtotal - Non-depreciable plant	\$ 11,545,468	\$ 935	\$ -	\$ -	\$ 813	\$ -	
<b>INTANGIBLE PLANT</b>									
9	303	Miscellaneous intangible plant	\$ 130,670,456	\$ 439,632	\$ -	\$ -	\$ 1,081,220	\$ -	
10		Subtotal - Intangible plant	\$ 130,670,456	\$ 439,632	\$ -	\$ -	\$ 1,081,220	\$ -	
<b>TRANSMISSION PLANT</b>									
11	350.1	Easements - Transmission substations	\$ 30,954,817	\$ -	\$ -	\$ -	\$ -	\$ -	
12	350.2	Easements - Transmission lines	502,533	-	-	-	-	-	
13	352.1	Structures and improvements	-	-	-	-	-	-	
14	352.2	Clearing and grading of land	-	-	-	-	-	-	
15	353	Station equipment	-	-	-	-	-	-	
16	354	Towers and fixtures	-	-	-	-	-	-	
17	355	Poles and fixtures	-	-	-	-	-	-	
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	
19	356.2	Clearing and grading of land	-	-	-	-	-	-	
20	357	Underground conduit	-	-	-	-	-	-	
21	358	Underground conductors and devices	-	-	-	-	-	-	
22	359	Roads and trails	-	-	-	-	-	-	
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	
24		Subtotal - Transmission plant	\$ 31,457,350	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>DISTRIBUTION PLANT</b>									
25	360.1	Easements - Distribution substations	\$ 10,202,803	\$ -	\$ -	\$ -	\$ -	\$ -	
26	360.2	Easements - Distribution lines	670,104	125	-	-	109	-	
27	361.1	Structures and improvements	25,079,392	19,871	-	-	14,738	-	
28	361.2	Clearing and grading of land	24,462	965	-	-	839	-	
29	362	Station equipment	445,261,009	1,008,942	(97,506)	41,342	1,188,488	(181,518)	
30	363.1	Computer Hardware	-	-	-	-	1,260	7,883,717	
31	363.2	Computer Software	-	-	-	-	1,129,370	117,180,273	
32	363.3	Communication Equipment	-	-	-	-	2,186	35,975,972	
33	364	Poles, towers and fixtures	531,829,140	3,434,050	(13,256)	-	5,852,938	(6,898)	
34	365	Overhead conductors and devices	606,686,400	2,480,232	(251,257)	-	2,488,754	(772,571)	
35	365.1	Clearing and grading of land	340,162,384	123,304	-	-	333,833	-	
36	366	Underground conduit	24,966,720	3,228	-	-	159,317	-	
37	367	Underground conductors and devices	264,299,572	1,456,543	(93,933)	-	4,326,666	(349,470)	
38	368	Line transformers	496,385,898	1,577,177	(419,612)	-	2,491,841	(598,367)	
39	369	Services	142,690,364	485,543	(6,172)	-	482,301	(7,466)	
40	370	Meters	199,172,704	1,393,419	(279,209)	-	576,679	(49,089)	
41	371	Installations on customers' premises	10,116,606	26,269	(492)	-	11,633	(1,711)	
42	372	Leased property on customers' premises	296,619	-	-	-	-	-	
43	373.1	Street lighting - Oh, Ug lines	24,520,832	115,575	(71,284)	-	101,513	(139,971)	
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	
45	373.3	Street lighting - LED	22,326,819	240,822	(122,212)	-	301,816	(276,403)	
46	374	Asset retirement costs for distribution plant	17,334	-	-	-	-	-	
47		Subtotal - Distribution plant	\$ 3,144,709,163	\$ 12,366,064	\$ (1,354,933)	\$ 41,342	\$ 19,464,278	\$ (2,383,464)	
<b>GENERAL PLANT</b>									
48	389.2	Easements - General plant	\$ 293,153	\$ -	\$ -	\$ -	\$ -	\$ -	
49	390.1	Structures and improvements	163,372,673	153,743	-	-	62,446	-	
50	390.2	Clearing and grading of land	-	-	-	-	-	-	
51	390.3	Structures & improvements - leasehold imp.	1,790,182	-	-	-	-	-	
52	391.1	Office furniture and mechanical equipment	3,324,261	187	-	-	163	-	
53	391.2	Data processing equipment	10,586,105	96,764	-	-	25,968	(10,682,859)	
54	392	Transportation equipment	10,217,397	44,155	(397,199)	-	4,704	-	
55	393	Stores equipment	311,863	-	-	-	-	-	
56	394	Tools, shop and garage equipment	20,203,888	136,477	-	-	75,550	-	
57	395	Laboratory equipment	384,080	-	-	-	-	-	
58	396	Power operated equipment	1,410,816	6,212	-	-	-	-	
59	397.1	Computer Hardware	-	-	-	-	2,587	2,799,142	
60	397.2	Computer Software	-	-	-	-	9,208	12,950,616	
61	397.3	Communication Equipment	40,506,027	(2,367)	-	-	98,845	(35,975,972)	
62	398	Miscellaneous equipment	244,654	-	-	-	-	-	
63	399.1	Asset retirement costs for general plant	732,514	-	-	-	-	-	
64		Subtotal - General plant	\$ 253,377,615	\$ 435,172	\$ (397,199)	\$ -	\$ 279,472	\$ (30,909,073)	
65		Total - Electric plant in service	\$ 3,571,760,051	\$ 13,241,802	\$ (1,752,132)	\$ 41,342	\$ 20,825,783	\$ (2,383,464)	
							\$ 876,890		

FirstEnergy Pennsylvania Electric Company - West Penn Rate District  
Calculation of Original Cost of Plant at December 31, 2025

Line	Acct No.	Description	Monthly Activity					
			March			April		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
	(8)	(9)	(10)	(11)	(12)	(13)		
<b>NON-DEPRECIABLE PLANT</b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	(73)	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (73)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ (1,047,704)	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ (1,047,704)	\$ -	\$ -	\$ -
<b>TRANSMISSION PLANT</b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	3,278,146	(14,190)	-	(11,233)	(2,950)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,598,781	(114,914)	-	849,761	(204,816)	101,701
30	363.1	Computer Hardware	5,482	-	25,907	2,640	-	111,089
31	363.2	Computer Software	442,802	(148,941)	1,042,893	22,683	-	-
32	363.3	Communication Equipment	93,128	-	73,624	28,247	-	(15,974)
33	364	Poles, towers and fixtures	4,471,329	(6,958)	-	401,425	(94,523)	-
34	365	Overhead conductors and devices	2,190,558	(405,180)	-	5,310,247	(777,915)	-
35	365.1	Clearing and grading of land	(19,714)	-	-	199,501	-	-
36	366	Underground conduit	44,867	(9)	-	27,576	-	-
37	367	Underground conductors and devices	(1,016,683)	(78,735)	-	2,038,380	(114,933)	-
38	368	Line transformers	1,270,557	(231,902)	-	2,897,804	(456,926)	-
39	369	Services	419,392	(5,116)	-	418,686	(6,755)	-
40	370	Meters	460,487	(228,165)	-	432,732	(38,498)	-
41	371	Installations on customers' premises	5,994	(836)	-	22,656	(1,305)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, U <sub>g</sub> lines	91,900	(130,540)	-	121,266	(51,199)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	223,025	(172,712)	-	172,098	(122,488)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 13,560,052	\$ (1,538,198)	\$ 1,142,424	\$ 12,934,468	\$ (1,872,307)	\$ 196,816
<b>GENERAL PLANT</b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	5,036,726	-	-	43,821	(5,414)	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	-	-	14,425	-	-
53	391.2	Data processing equipment	(26,517)	-	(25,978)	137,609	-	(111,089)
54	392	Transportation equipment	-	-	-	-	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	369,429	-	-	106,446	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	94	-	71	9	-	-
60	397.2	Computer Software	192,816	-	4,811	7,890	-	-
61	397.3	Communication Equipment	6,448	-	(73,624)	(1,887)	-	15,974
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 5,578,996	\$ -	\$ (94,720)	\$ 308,312	\$ (5,414)	\$ (95,115)
65		Total - Electric plant in service	\$ 19,138,975	\$ (1,538,198)	\$ -	\$ 13,242,781	\$ (1,877,722)	\$ 101,701

FirstEnergy Pennsylvania Electric Company - West Penn Rate District  
Calculation of Original Cost of Plant at December 31, 2025

Line	Acct No.	Description	Monthly Activity					
			May			June		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(14)	(15)	(16)	(17)	(18)	(19)
<b>NON-DEPRECIABLE PLANT</b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>								
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TRANSMISSION PLANT</b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	(753,105)	(14,382)	-	313	(2,718)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	355,041	(405,351)	-	1,192,474	(142,478)	-
30	363.1	Computer Hardware	142,982	-	-	27,598	-	281,132
31	363.2	Computer Software	1,289,921	-	-	221,864	-	-
32	363.3	Communication Equipment	74,200	-	-	109,201	-	0
33	364	Poles, towers and fixtures	6,390,841	(10,808)	-	48,384,621	(51,502)	-
34	365	Overhead conductors and devices	3,278,041	(366,058)	-	7,285,239	(520,572)	-
35	365.1	Clearing and grading of land	(72,605)	-	-	8,257	-	-
36	366	Underground conduit	7,144	(19)	-	6,002	(68)	-
37	367	Underground conductors and devices	310,550	(104,984)	-	911,881	(145,436)	-
38	368	Line transformers	1,504,272	(316,996)	-	2,436,114	(422,187)	-
39	369	Services	436,062	(10,110)	-	406,933	(5,850)	-
40	370	Meters	569,445	(82,705)	-	692,297	(41,059)	-
41	371	Installations on customers' premises	10,683	(1,404)	-	21,857	(1,165)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	43,597	(58,995)	-	65,032	(26,795)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	60,030	(111,793)	-	66,110	(47,139)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 13,647,100	\$ (1,483,604)	\$ -	\$ 61,835,794	\$ (1,406,968)	\$ 281,132
<b>GENERAL PLANT</b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	(212,943)	(1,144,688)	(52,975)	8,172	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	121,200	(449)	52,975	-	-	-
52	391.1	Office furniture and mechanical equipment	(14)	-	-	-	-	-
53	391.2	Data processing equipment	281,130	-	-	5,650	-	(281,132)
54	392	Transportation equipment	-	-	-	94,805	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	(14,255)	-	-	16,591	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	(23)	-	-	0	-	-
60	397.2	Computer Software	12,366	-	-	6,675	-	-
61	397.3	Communication Equipment	10,724	-	-	10,918	-	(0)
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 198,186	\$ (1,145,137)	\$ -	\$ 142,812	\$ -	\$ (281,132)
65		Total - Electric plant in service	\$ 13,845,286	\$ (2,628,741)	\$ -	\$ 61,978,605	\$ (1,406,968)	\$ -

FirstEnergy Pennsylvania Electric Company - West Penn Rate District  
Calculation of Original Cost of Plant at December 31, 2025

Line	Acct No.	Description	Monthly Activity					
			July			August		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
		<b>NON-DEPRECIABLE PLANT</b>	(20)	(21)	(22)	(23)	(24)	(25)
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	(92,770)	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ (92,770)	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>INTANGIBLE PLANT</b>						
9	303	Miscellaneous intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Subtotal - Intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>TRANSMISSION PLANT</b>						
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>DISTRIBUTION PLANT</b>						
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	33,055	(2,794)	-	(617,321)	(1,130)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	1,110,415	(106,735)	-	1,176,658	(127,805)	-
30	363.1	Computer Hardware	(177,396)	-	-	223,221	-	16,774
31	363.2	Computer Software	2,566,467	(1,174,418)	-	422,733	-	1,874,370
32	363.3	Communication Equipment	15,970	(295,776)	-	(18,562)	-	-
33	364	Poles, towers and fixtures	(33,758,195)	(104,415)	-	39,733,752	(98,534)	-
34	365	Overhead conductors and devices	(194,449)	(348,361)	-	7,151,548	(507,565)	-
35	365.1	Clearing and grading of land	(16)	-	-	274,005	-	-
36	366	Underground conduit	36,302	-	-	108,323	-	-
37	367	Underground conductors and devices	1,714,004	(96,496)	-	1,998,575	(133,621)	-
38	368	Line transformers	1,865,739	(446,908)	-	2,262,459	(427,413)	-
39	369	Services	473,255	(8,490)	-	712,307	(10,958)	-
40	370	Meters	1,033,270	(848,818)	-	368,410	(99,138)	-
41	371	Installations on customers' premises	9,509	(239)	-	5,016	(425)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	48,699	(43,662)	-	97,658	(62,918)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	99,633	(81,036)	-	134,881	(116,957)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ (25,123,739)	\$ (3,558,147)	\$ -	\$ 54,033,664	\$ (1,586,464)	\$ 1,891,144
		<b>GENERAL PLANT</b>						
48	389.2	Easements - General plant	\$ 92,770	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	1,735,787	-	-	3,252,697	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	(38,124)	-	-	-	-
53	391.2	Data processing equipment	(581)	-	-	-	-	(5,069)
54	392	Transportation equipment	1,719	-	-	(620,197)	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	(174,011)	(99,574)	-	104,178	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	620,197	-	-
59	397.1	Computer Hardware	12	(229,332)	-	24	-	-
60	397.2	Computer Software	193,468	(187,969)	-	116,109	-	-
61	397.3	Communication Equipment	11,117	-	-	25,462	-	-
62	398	Miscellaneous equipment	-	(16,995)	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 1,860,283	\$ (571,994)	\$ -	\$ 3,498,470	\$ -	\$ (5,069)
65		Total - Electric plant in service	\$ (23,356,226)	\$ (4,130,141)	\$ -	\$ 57,532,134	\$ (1,586,464)	\$ 1,886,075

FirstEnergy Pennsylvania Electric Company - West Penn Rate District  
Calculation of Original Cost of Plant at December 31, 2025

Line	Acct No.	Description	Monthly Activity					
			September			October		
			Additions	Retirements	Transfers	Additions	Retirements	Transfers
			(26)	(27)	(28)	(29)	(30)	(31)
<b>NON-DEPRECIABLE PLANT</b>								
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-
4	350.21	Land - Transmission lines	-	-	-	-	-	-
5	360.11	Land - Distribution substations	-	-	-	-	-	-
6	360.21	Land - Distribution lines	-	-	-	-	-	-
7	389.1	Land - General plant	-	-	-	-	-	-
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>								
9	303	Miscellaneous intangible plant	\$ (11)	\$ -	\$ -	\$ 18,029	\$ -	\$ -
10		Subtotal - Intangible plant	\$ (11)	\$ -	\$ -	\$ 18,029	\$ -	\$ -
<b>TRANSMISSION PLANT</b>								
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2	Easements - Transmission lines	-	-	-	-	-	-
13	352.1	Structures and improvements	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>								
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	360.2	Easements - Distribution lines	-	-	-	-	-	-
27	361.1	Structures and improvements	298,031	(3,798)	-	19,043	(480)	-
28	361.2	Clearing and grading of land	-	-	-	-	-	-
29	362	Station equipment	3,969,392	(400,372)	-	340,483	(53,683)	-
30	363.1	Computer Hardware	106,843	-	-	166,341	-	-
31	363.2	Computer Software	16,763	-	-	673,478	-	-
32	363.3	Communication Equipment	237,822	-	-	11,417	-	-
33	364	Poles, towers and fixtures	1,037,839	(70,386)	-	7,899,097	(28,371)	-
34	365	Overhead conductors and devices	4,253,388	(545,123)	-	4,715,674	(548,108)	-
35	365.1	Clearing and grading of land	(2,670)	-	-	1,478,669	-	-
36	366	Underground conduit	12,341	-	-	33,875	-	-
37	367	Underground conductors and devices	2,569,972	(167,958)	-	1,746,640	(76,387)	-
38	368	Line transformers	2,545,830	(391,984)	-	3,620,001	(408,877)	-
39	369	Services	501,227	(11,123)	-	416,566	(5,480)	-
40	370	Meters	774,311	(21,038)	-	1,291,244	(13,347)	-
41	371	Installations on customers' premises	11,735	(555)	-	9,673	(683)	-
42	372	Leased property on customers' premises	-	-	-	-	-	-
43	373.1	Street lighting - Oh, Ug lines	99,948	(49,270)	-	96,066	(62,207)	-
44	373.2	Street lighting - ESIP	-	-	-	-	-	-
45	373.3	Street lighting - LED	100,444	(63,974)	-	224,430	(52,004)	-
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-
47		Subtotal - Distribution plant	\$ 16,533,217	\$ (1,725,580)	\$ -	\$ 22,742,698	\$ (1,249,626)	\$ -
<b>GENERAL PLANT</b>								
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	390.1	Structures and improvements	984,441	-	-	268,408	-	-
50	390.2	Clearing and grading of land	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-
52	391.1	Office furniture and mechanical equipment	-	-	-	202,330	-	-
53	391.2	Data processing equipment	(0)	-	-	-	-	-
54	392	Transportation equipment	48,817	-	-	(241)	-	-
55	393	Stores equipment	-	-	-	-	-	-
56	394	Tools, shop and garage equipment	255,145	-	-	92,690	-	-
57	395	Laboratory equipment	-	-	-	-	-	-
58	396	Power operated equipment	-	-	-	-	-	-
59	397.1	Computer Hardware	3	-	-	202,774	-	-
60	397.2	Computer Software	41,107	-	-	114,827	-	-
61	397.3	Communication Equipment	48,231	-	-	29,469	-	-
62	398	Miscellaneous equipment	-	-	-	-	-	-
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-
64		Subtotal - General plant	\$ 1,377,743	\$ -	\$ -	\$ 910,259	\$ -	\$ -
65		Total - Electric plant in service	\$ 17,910,949	\$ (1,725,580)	\$ -	\$ 23,670,985	\$ (1,249,626)	\$ -

FirstEnergy Pennsylvania Electric Company - West Penn Rate District  
Calculation of Original Cost of Plant at December 31, 2025

Line	Acct No.	Description	Monthly Activity						Balance 12/31/25 (38) = SUM cols. (1) to (37)
			November			December			
			Additions (32)	Retirements (33)	Transfers (34)	Additions (35)	Retirements (36)	Transfers/Adj (37)	
<b>NON-DEPRECIABLE PLANT</b>									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,797
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.11	Land - Transmission substations	-	-	-	-	-	-	2,278,951
4	350.21	Land - Transmission lines	-	-	-	-	-	-	220,744
5	360.11	Land - Distribution substations	-	-	-	-	-	-	6,698,781
6	360.21	Land - Distribution lines	-	-	-	-	-	-	37,248
7	389.1	Land - General plant	-	-	-	-	-	-	2,061,850
8		Subtotal - Non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,454,371
<b>INTANGIBLE PLANT</b>									
9	303	Miscellaneous intangible plant	\$ 9,630	\$ -	\$ (18,017)	\$ 1,190	\$ -	\$ (1,023,534)	\$ (0)
10		Subtotal - Intangible plant	\$ 9,630	\$ -	\$ (18,017)	\$ 1,190	\$ -	\$ (1,023,534)	\$ -
<b>TRANSMISSION PLANT</b>									
11	350.1	Easements - Transmission substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,954,817
12	350.2	Easements - Transmission lines	-	-	-	-	-	-	502,533
13	352.1	Structures and improvements	-	-	-	-	-	-	-
14	352.2	Clearing and grading of land	-	-	-	-	-	-	-
15	353	Station equipment	-	-	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-
17	355	Poles and fixtures	-	-	-	-	-	-	-
18	356.1	Overhead conductors and devices	-	-	-	-	-	-	-
19	356.2	Clearing and grading of land	-	-	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-
21	358	Underground conductors and devices	-	-	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,457,350
<b>DISTRIBUTION PLANT</b>									
25	360.1	Easements - Distribution substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,202,803
26	360.2	Easements - Distribution lines	-	-	-	-	-	-	670,338
27	361.1	Structures and improvements	76,603	-	-	1,655,937	-	(29,453)	29,021,577
28	361.2	Clearing and grading of land	-	-	-	-	-	-	26,266
29	362	Station equipment	5,584,608	(49,622)	38,426	2,588,159	-	(7,430,121)	457,967,651
30	363.1	Computer Hardware	(63,780)	-	-	96,346	-	201,168	9,051,324
31	363.2	Computer Software	262,736	-	17,053	191,533	-	1,016,677	127,048,257
32	363.3	Communication Equipment	644,331	-	(14,242)	64,968	-	-	36,986,510
33	364	Poles, towers and fixtures	6,489,973	(37,933)	-	9,544,253	3,171	-	631,190,651
34	365	Overhead conductors and devices	6,931,081	(368,171)	-	20,825,741	(293,745)	-	667,697,827
35	365.1	Clearing and grading of land	(67,162)	-	-	832,168	-	-	343,249,955
36	366	Underground conduit	36,310	-	-	10,964	-	-	25,452,874
37	367	Underground conductors and devices	3,006,564	(322,824)	-	996,297	(104,228)	-	282,569,957
38	368	Line transformers	2,946,301	(468,482)	-	1,240,787	(382,933)	3,729,189	521,801,382
39	369	Services	499,802	(13,412)	-	327,236	(9,618)	-	148,169,125
40	370	Meters	1,075,654	(153,955)	-	(413,689)	(299,838)	-	205,272,103
41	371	Installations on customers' premises	4,459	(139)	-	7,479	(1,355)	-	10,253,259
42	372	Leased property on customers' premises	-	-	-	-	-	-	296,619
43	373.1	Street lighting - Oh, Ug lines	77,106	(67,690)	-	72,450	(115,500)	-	24,671,609
44	373.2	Street lighting - ESIP	-	-	-	-	-	-	-
45	373.3	Street lighting - LED	109,449	(91,034)	-	134,764	(47,963)	-	22,888,608
46	374	Asset retirement costs for distribution plant	-	-	-	-	-	-	17,334
47		Subtotal - Distribution plant	\$ 27,614,037	\$ (1,573,263)	\$ 41,237	\$ 38,175,390	\$ (1,252,011)	\$ (2,512,540)	\$ 3,554,506,029
<b>GENERAL PLANT</b>									
48	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,924
49	390.1	Structures and improvements	155,806	(112,027)	-	3,969,491	-	-	177,516,165
50	390.2	Clearing and grading of land	-	-	-	-	-	-	-
51	390.3	Structures & improvements - leasehold imp.	-	-	-	-	-	-	1,963,908
52	391.1	Office furniture and mechanical equipment	-	-	-	-	-	-	3,503,229
53	391.2	Data processing equipment	202,087	-	-	(19)	-	(202,067)	-
54	392	Transportation equipment	-	-	-	-	(214,089)	-	9,179,872
55	393	Stores equipment	-	-	-	-	-	-	311,863
56	394	Tools, shop and garage equipment	78,585	-	-	443,783	-	-	21,594,923
57	395	Laboratory equipment	-	-	-	-	-	-	384,080
58	396	Power operated equipment	-	-	-	-	-	-	2,037,225
59	397.1	Computer Hardware	1,017	-	-	98,445	-	-	2,874,824
60	397.2	Computer Software	13,758	-	964	38,861	-	-	13,515,506
61	397.3	Communication Equipment	12,308	-	14,242	36,199	-	7,757	4,779,872
62	398	Miscellaneous equipment	-	-	-	-	-	-	227,659
63	399.1	Asset retirement costs for general plant	-	-	-	-	-	-	732,514
64		Subtotal - General plant	\$ 463,560	\$ (112,027)	\$ 15,206	\$ 4,586,760	\$ (214,089)	\$ (194,311)	\$ 239,007,565
65		Total - Electric plant in service	\$ 28,087,227	\$ (1,685,289)	\$ 38,426	\$ 42,763,340	\$ (1,466,100)	\$ (3,730,385)	\$ 3,836,425,315